



"What country can preserve its liberties, if its rulers are not warned from time to time that its people preserve the spirit of resistance."

Thomas Jefferson Founding Father

"The politicians don't just want your money. They want your soul. They want you to be worn down by taxes until you are dependent and helpless."

> Jim Davidson National Taxpayers Union

"The sad thing was, the people who got hurt were the people who cooperate with the IRS."

Robert L. Braun former career tax collector

Miss Johnston doesn't pay any income tax, nor does she file a return because, "I don't owe any." She is director of Citizens Against Taxation, author of the CAT Amendment, coordinator of the Michigan Citizens Tax Caucus, regional director at large of Live Free Inc., a member of the Independent Bar Association of Michigan, a hard money advocate, and an internationally known writer, lecturer and consultant on strategies against the IRS. She also raises angora rabbits, is involved with wholistic health therapy and is considered a gourmet vegetarian cook.

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Who's Afraid

of the

IRS?

by Miss Lynn Johnston

Congress shall make no law...abridging the freedom of speech, or of the press...

—First Amendment
When the government ignores the law, freedom of speech against it, is the first thing
that must be chilled.

—Who is afraid of me?

Public Apology

The original publishing contract I signed required books to be released not later than a year after receipt of the manuscript (September, 1980). On April 16, 1982 after having endured the publisher's numerous delays, extentions and excuses, I was told they couldn't even assure me of a book by June, 1982.

Unfortunately I had been taken in by the claims and promises of a "major New York publishing house" that wasn't. With advance orders for this book in excess of 9,000 and millions of dollars in publicity with the book title (which I had generated), it became obvious that the delays as well as the substantial evidence of the production of an unreadable, horribly botched up book benefited no one but the IRS.

My embarrassment and sense of justice demanded that I personally set about to assure the prompt production of a quality book. I am very sorry for the inconvenience, disappointment and delay. Please forgive me. The manuscript has been appropriately restored, updated and improved. Now you have it — and I have joined the ranks of other self-published authors such as Ezra Pound and Mark Twain.

Legal Notice

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Also See Appendix 3 & 4

ACKNOWLEDGMENTS

More than two hundred years ago tax protestor and Revolutionary War hero, Sam Adams said:

If ye love wealth greater than liberty, the tranquility of servitude greater than the animating contest for freedom, go home from us in peace.

We seek not your counsel, nor your arms. Crouch down and lick the hand that feeds you; and may posterity forget that ye were our countrymen.

I shall be forever grateful for the efforts of those individuals of every description who have been Freedom Fighters, and to those who have given aid or comfort to individuals striving to advance the cause of liberty.

PREFACE

In 1975, like millions of other Americans, I filed my yearly city, state and federal income tax returns. However, my returns were what the government calls "protest returns." To each question having to do with the amount or sources of my income, I asserted the Fourth and Fifth Amendments; and needless to say, no check was included. Those were the last returns I filed, and I have paid no income taxes since because, like most other Americans, I don't owe any.

The only official repercussion of my three "protest returns" was a city Internal Revenue challenge in court. The charge against me was criminal: wilful failure to file or pay income tax, penalties and or interest. I could have gone to jail. I knew my rights, but I didn't know anything about court procedures; so...I spent approximately two days preparing for a one-day jury trial. I selected my own jury, presented my own case without the assistance of an attorney and, much to the embarrassment of the government, won the case!* Three days after the event, the IRS saw to it that I became the subject of an open criminal investigation. Subsequently, I understand I made it to their "top ten" list for the allegedly criminal activity of protesting taxes. What an honor! I was certainly in historically good company.

^{*}The first book I wrote was essentially the trial transcript with footnoted comments and my 38 page tax return. The book was titled Who's Afraid of the IRS? or Winning the Freedom Battle and it sold out within about six months. It was published most satisfactorily by the Arizona Caucus Club to document a historical fact.

INTRODUCTION

From a small spark kindled in America a flame has arisen, not to be extinguished; without consuming it winds its progress from person to person, and conquers by a silent operation. Man finds himself changed. He scarcely perceives how. He acquires a knowledge of his rights by attending justly to his interests and he discovers in that event, the strength and power of despotism consists wholly in the fear of resistance.

-Thomas Paine

What is an American's duty? — other than being responsible for "attending justly to his interests"? Many new immigrants, knowing well how bad government can be, are so grateful to have escaped the terrorism and oppression of their homeland that they are tolerant of new injustices. They, like many others among us, meekly take up the habit of closing their eyes and dutifully meeting ever-increasing government demands. The real American duty, if one chooses to acknowledge it, is to preserve private life, private property and personal liberty; — and that can mean not meeting government demands, including for taxes, as much as it can mean meeting them. Patriotism and duty are part and parcel of the rhetorical glaze over the IRS's three biggest compliance motivators: fear, guilt and ignorance. In fact, it only stands to reason that the IRS wants us to cheat on our income taxes (and feel guilty about it) since they now tell us how much we can "under report" and still slide by. With countless free lunch, "entitlement" programs at every economic level the necessity of squeezing every last cent out of the tax paying public should come as no suprise, and neither should a massive tax revolt.

Over two hundred years ago the individuals of the American colonies revolted when a one cent excise tax on tea was laid (about a 14 percent price increase). History has honored the first tax protestors of the United States of America for their courage in refusing to live with the hand of government in their pockets or on their shoulders. They were Freedom Fighters of a high order. They would have been hanged by the government had they been caught by any of King George's boys. Each was considered an "illegal tax protestor" by the government. These Freedom Fighters were not wild-eyed ruffians looking for the proverbial free lunch; rather, they were, generally speaking, educated individuals with moderately comfortable, secure lives who valued liberty highly.

Today, the American people suffer an oppressive government that taxes them to the tune of about 44 percent of the national income per year and counting the most insidious type of tax of all, inflation, it may be well over 60 percent. Certainly, this is a time for taxpayers to strike, if ever there was one; and they are. The Tax Revolt is now increasing its numbers dramatically.

In the transcript appendix of Representative Benjamin Rosenthal's 1980 hearings on the untaxed underground economy, the IRS said, "The consensus of the study group is that under current procedures and guidelines the service is unable to determine the scope of illegal tax protestors who are non-filers and stop-filers." Although "underground" figures vary from 20 to 40 million "drop-outs," the 1982 official estimates admit the "tax gap" has more than trippled since 1973.

Recent IRS public relations efforts have been focused on describing those participating in measures unfriendly to the government taxing policies as "illegal tax protestors." Such people believe the current collection of the income tax is an oppressive fraud and that they have a right, if not a duty, of free speech against it; but the government would apparently prefer the uninformed public to believe tax protesting is illegal!

The IRS, in the same vein, attempts to focus the *emotions* of the uninformed reader on the word *illegal* when it describes books and newspapers or newsletters that take a dim view of the government's taxing policies as "illegal tax protest publications."

Over twenty years ago, T. Coleman Andrews, then Commissioner of the IRS said, "Let's get rid of the income tax... its legalized confiscation... too complicated... destroying the middle class." I couldn't agree more. Since WWII the direct application of the income tax has fostered a situation in which, to an ever-increasing extent, the middle class pays the taxes for the rich and supports the poor and an ever-growing bureaucracy.

Today what has been forgotten about the Declaration of Independence and our constitutional liberties is exactly what underlies our money, tax and bureaucracy problems. In the American revolutionary period from 1761 to 1787 this country suffered the very same kinds of governmental abuse we suffer today. For instance, for most of the period that led up to the American Revolutionary War, the revenue agents of King George were constrained in their activities by the requirement that they couldn't take action against the colonists or their property unless they had "cause to suspect." Today the United States of America revenue agent is not even obliged to say he "suspects." Instead he simply declares that he wants to have a look at a person's private property. The standard IRS procedure for an agent who wants to examine a person's property is for such an agent to issue a general search "summons" to himself.

The Founding Fathers of this country had ample time and experience with revenue agents to reflect upon proper constraints. It was the First Congress that gave us the Bill of Rights as well as the first revenue acts. A portion of the enforcement sections of those first tax laws are included in this book. Such laws did **not** allow revenue agents to act unless they had probable cause, a complaint sworn or affirmed before the judiciary, and a particular

description of the person or property to be searched or seized. In addition all trials wherein the government was the accuser were *criminal trials* and as such had to be tried by a common law jury that sat in judgment of the law as well as the facts. Now it is common practice for the government to proceed against private citizens in the civil courts, under civil rather than criminal procedures. Internal Revenue's tax court has never had a jury or a member of the judicial branch to preside over its procedures, and make sure things proceed fairly. In fact, you have to give up 13 constitutional rights to play ball with the IRS in tax court.

Today the judiciary, out of either fear, ignorance or contempt for the rightful liberties of the American people, is in the habit of rubber stamping the rules, decisions and policies of the IRS and, of course, the IRS itself has for a long time been trying to sell the public on the idea that it is exempt from numerous laws and constitutional constraints.

Those who founded this country also wrote the early penalties for violations of the law. The most severe of those penalties were against revenue agents and those who debased the gold and silver money *required* by the Constitution. Heavy fines and aversion to the punishment of death kept the money handlers more honest and respectful of the rights and properties of private citizens. The law and the guilt or innocence in *all* criminal cases was decided by a jury. That kind of honesty and respect for the law needs to be restored.

Government takes a rather dim view of the Tax Revolt and this writer's habit of communicating the kind of information to be found in these pages. Truth is illuminating. It changes lives and revenue totals! Enough facts, documents and strategies are revealed here to be shocking and at the same time compelling to the uninformed. Nobody wants to pay more tax than is owed and many will conclude that they don't owe any tax before they finish this book. Those elements in the bureaucracy that continually want more and more control over you and your affairs are assured much less of both by the ink on the following pages.



CHAPTER ONE

PAYING THE PIPER

They that give up essential liberty to obtain a little temporary safety deserve neither liberty nor safety.

-Benjamin Franklin



here is an old story that says you can't kill a frog by dropping him in boiling water. He reacts so quickly to the sudden heat that he jumps out of the water before he is hurt. But if you put him in cold water and then warm it up gradually, he never decides to jump until it is too late and by then he is cooked!

Human nature is much the same. People are just as tolerant of a little hot water as frogs. Take their freedom overnight, and you would have an immediate revolution. But steal it from them gradually and you can paralyze an entire nation. Look at the income tax. It started out in 1913 sounding harmless at 1 percent, with the lower and middle classes being totally exempt. Now we are all being cooked in the same oppressive pot, some to a level of 50 percent although it has been as high as 94 percent in years prior to the Economic Recovery Act of 1981. The water has indeed become very hot since 1913! Furthermore, analysis of bracket creep, inflation and the endless tax shift schemes reveal a progressively oppressive policy that continuously picks our pockets. "Reform" is more often "bait and switch" than legitimate.

The IRS and its apologists are fond of saying that taxes are the price we pay for civilized society. What they fail to realize is that there are only two types of societies: those based on liberty with regard for the natural rights of man and those based on the coercion of powerful men. Taxation has always been coercive and coercion cannot be properly described as civilized. The mark of civilized society is the conscientious vigilance of liberty and respect for personal natural rights. No other combination and certainly no level of taxation can adequately substitute.

A prosperous economy is characteristic of a free society. Interestingly, researchers claim about half of the goods produced in the last 10,000 years have been produced in the United States in the past 200 years, which is indicative of the relative progress of mankind under increased liberty and general rule of law. The *responsibility* and *cooperation* of uncoerced traders of goods and services is unparalleled and of the highest level. It works to the benefit of all. It acknowledges human nature. It is the true source of progress and prosperity and virtues such as charity.

Coercive and oppressive taxation is destroying individual initiative and the capital formation so necessary to continued research and progress. Our standard of living is seriously declining. Our motivation to produce weakened, economic decline should come as no surprise, neither should the decline in

respect for the rule of law. Again, like creeping taxation this is a gradual process, but nowhere is respect for the law more glaringly absent than in the methods and tactics used by the IRS in its pursuit of the fruits of our labor.

IRS TAX COURT

The IRS flagrantly violates the law and our constitutional rights in the operation of its tax "court." IRS tax court lies entirely outside the judicial branch of government; it is "owned and operated" by the IRS itself. Most tax court judges are former "producers" from IRS ranks, and such judges are as much a part of the executive branch as any other enforcement or tax collection agent. Our federal judges of the judicial branch are supposed to be independent and unbiased when sitting on a case. They are customarily removed whenever their previous associations or opinions might taint or prejudice their handling of a case. IRS judges make no pretense about it: They are there to collect their assessment, unless you can prove why they can't. Our federal judicial courts are constrained by the Federal Rules of Procedure, in both civil and criminal proceedings. The IRS has its own rules, guilty until proven innocent being one of them.

In the judicial branch courts, jury boxes still exist. IRS tax court has streamlined things: There never has been a jury box in tax court. The federal judicial branch judges serve a term of life on the condition of good behavior. Tax court judges serve a term of fifteen years and they violate their oaths of office every day as they assault and offend rather than protect and defend the United States Constitution. Tax court is expedient and inexpensive compared to what the IRS would have to spend if it were forced to assume the burden of proof and prosecute its victims in the federal judicial courts. Consequently, if you are selected for IRS prosecution, some pressure may be exerted on you to waive your rights and agree to take the dispute to their tax court. The rights you have to waive in order go to into tax court are:

- The right to a republican form of government which would otherwise allow you to have any dispute settled in the separate and independent judicial branch of government;
- 2. The right to be assumed innocent until proven guilty;
- 3. The right to have an independent judge preside;
- 4. The right to have an impartial jury judge the fact and the law;
- 5. The right to be the defendant rather than the petitioner;
- 6. The right to be prosecuted by the United States Department of Justice rather than one of the Commissioner's boys (IRS lawyers are not from the Department of Justice, they're from IRS);
- 7. The right to have the burden of proof for wrongdoing, error or deficiency assumed by the accusing party;
- 8. The right of not having to make a defense at all, unless the accusing party can prove beyond reasonable doubt that you are guilty of some type of wrongdoing;
- 9. The right of not being compelled to give any information about yourself to your accusers that you believe may tend to incriminate you and to make such a determination privately;

- 10. The right to due process of law;
- 11. The right to confront your accusers (IRS regularly pays secret witnesses);
- 12. The right to both a court and a judge of lawful jurisdiction; and
- 13. The right to the lawful process of discovery so that adequate preparations can be made in case a defense is necessary. (In judicial branch courts the accused is never required to defend against a surprise).

Fear largely based on ignorance is the reason most people waive their rights and opt for tax court. Once ensnarled in such a trap, the future is dim. Prospective tax court victims are misled into believing they can get a fair trial. Then they are intimidated by an IRS tactic of pointing out how large the legal fees could be outside tax court. To top it off they are told that they can't go to the judicial branch federal court system unless they first pay whatever amount of money IRS says is due and then the action in the federal court will be limited to suing for a return of those monies, in which case, the "tax-payer" is required to assume the filing cost for the action as its initiator and the burden of proof, again becoming the petitioner or plaintiff rather than the defendant. Either way, it amounts to being presumed guilty unless you can prove yourself innocent. The requirement that a citizen pay whatever amount of money IRS says is due as a condition of having the matter of guilt or innocence settled before a jury in the judicial branch is extortion and a violation of the Constitution and pursuant law.

ABOVE THE LAW?

To put it mildly, the IRS on a day-to-day basis, flagrantly violates any authority it may have had under the Constitution, and it engages in and aids and abets, other government agents in activities that are plainly outside the law. It continually violates citizens' privacy, subjecting them to electronic surveillance without court order, spying on their social and political activities and engaging in covert breaking-and-entering operations to gain information and take private property. Indeed, in order to "get something" on an individual the IRS will go to considerable lengths: setting up entrapment schemes to snare citizens (and using common criminals and prostitutes in these schemes); paying spies and bribing others; and conducting every kind of improper investigation of its victims, from garbage analysis to religious and psychological profiles.

In its zealous pursuit of tax revenues, the IRS has been known to try to collect taxes already paid, and to force payment of taxes before—and regardless of whether or not—they are due. Other tactics include attaching up to 100 percent of an individual's wages and or property, and seizing property without evidence of outstanding obligation, without trial or court order, and through jeopardy assessments.

The IRS does admit quite openly that its purpose is to scare people. Paul Strassel, a former IRS headquarters agent, explained: "The real point of audits is to instill fear, not to extract revenue; the IRS aims at winning

STEVEN D. SYMMS

WARRINGTON OFFICE MEMORYN HOULE OFFICE BUILDING

Wagmenton, C.C. 20919 202-225-6611

COMMITTEE ON INTERIOR COMMITTEE ON AGRICULTURE

Congress of the United States House of Representatives Washington, D.C. 20515 DISTRICT OFFICES.
PROSE 134, SOMEN FORT OFFICE
FORT OFFICE SOK 1190
SOME, 10440 \$3701
208-384-1776

303 FEDERAL BULDING COMM O'ALENE, IDANO 83814 238-467-2361

CLARK MOTOR INC.

CLARK MOTOR INC.

CANCELLANCE 83501

206-743-1482

February 21, 1977

Idaho Falls, Idaho 83401

Dear

Thank you for your card concerning jurisdiction over the Internal Revenue Service.

Yes, Congress has complete and total control over the I.R.S., as it has final authority over any government agency. Congress writes the tax laws and the I.R.S. interprets and enforces them.

If you are fighting a decision or ruling, that must be resolved with the I.R.S.; but if we can assist you in some aspect of the case, please let me know.

The income tax is unconstitutional and was not part of the original intent of those who drafted our Constitution or government; I am supporting a resolution to repeal the 16th Amendment.

Again, thank you for writing.

Yours for a tree society,

Member of Congress

SS:js

through intimidation and [thereby] getting maximum voluntary compliance . . . '" This attitude, the odious activities cited earlier and the people who engage in them are all funded out of the public purse, which should be enough to make any decent American boil.

According to a mid-1960s three-year investigation of the IRS conducted by Senator Edward V. Long (in his report from the Senate subcommittee) the Agency acted in defiance of court orders, picked locks, stole records, illegally tapped phones and opened mail—and much of the lawlessness was encouraged by highly placed Washington officials. Senator Edward M. Kennedy publicly declared ". . . the tax system is stacked against the average tax-payer." U.S. Representative Steven Symms stated in writing that the income tax is unconstitutional. Richard Nixon of Watergate infamy said, "I'm a lawyer, and I can't make head or tail out of the current form." Former Senators Long and Montoya are just two who probed the IRS and later had information from their tax returns (with suggestions of wrongdoing implied) leaked to the media just prior to election time.

The IRS's activities represent subversion of the very principles from which freedom and American institutions have sprung. Its policies are oppressive, threatening and vengeful. Its tyranny is aimed at **everyone**, not just those the IRS chooses to call "tax protestors." The point has now come where a large proportion of the middle class is fed up with the police-state operations of many government agencies, and those of the IRS are most hated of all. The usurpation of power as evidenced by the IRS is the usual way by which free people and governments are destroyed.

This reign of terror did not mature overnight. We have been heated like the frogs that started out in cold water and now we must pay the piper or dance to the tyrant's tune. Either may have a very high price, so it is probably best to choose the path that leaves the conscience clear. In any case, without libertarian action, a little "temporary safety," as Benjamin Franklin put it, is all that those who submit to tyranny may hope for.

The idea of putting the IRS out of business is one that invariably appeals to the IRS's victims; however, without an understanding of the concepts of liberty, constitutional rights and the law it is not likely to become more than an idea. Nor is it possible to grasp the importance and meaning of the Tax Revolt without becoming acquainted with the more dynamic Freedom Movement of constitutionalists and libertarians, because when you claim your rights, you claim all of them and they apply to a lot more of life than just oppressive taxes.

^{1.} Quoted in the **Wall Street Journal**, January 28, 1980, P. 34, (emphasis added) Further details of IRS techniques are described in Appendix 3-G and H.



CHAPTER TWO

AMERICAN VALUES AND CONSTITUTIONAL LIBERTIES

Above all I hope that the education of the common people will be attended to so they won't forget the basic principles of freedom.

-Thomas Jefferson

These are the times that try men's souls. The summer soldier and the sunshine patriot will, in this crisis, shrink from the service of his country; but he that stands it now deserves the love and thanks of man and woman. Tyranny, like hell, is not easily conquered;... Heaven knows how to put a proper price upon its goods; and it would be strange indeed if so celestial an article as Freedom should not be highly rated.

-Thomas Paine



here are only four basic concepts underlying both the **right** to refuse to pay taxes, and the means by which to do it: 1. The rights of man; 2. A republican form of government; 3. The nature of our contract for government; and 4 Trial by jury, which is the only viable method of insuring and sustaining the

benefits of the other three concepts. In 1779, in a letter to Thomas Paine, Thomas Jefferson said: "I consider trial by jury as the only anchor yet imagined by man, by which a government can be held to the principles of its constitution." The trial by jury we suffer today is **not** the type which they had in mind.

The Rights Of Man

The United States was the first country in recorded history that was founded on the principle of natural rights. The Declaration of Independence declares that freedom is the inherent right of an individual. The concept that rights are natural or God-given has run contrary to the wishes of every sort of tyrannical government and common bully throughout the course of history. Our rights existed before government came into being, and they exist in spite of anyone (whether government agent or common criminal) who would seek to deprive us of them. Rulers of all ages have sought to keep ignorance of the

rights of man at a maximum for the reason that their power and dominance would be threatened by such knowledge.

The Freedom Fighters of the first American Revolution put it this way in their Declaration of Independence: "We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness." Life, liberty and the pursuit of happiness are classic American values, none of which can be sustained without physical property. Therefore the right to life includes the individual's right to possess and use both private and common property (air for example). The right to liberty means the right to do that which pleases us individually, unmolested by others, as opposed to being compelled to please another individual.

Frederic Bastiat, a great civil libertarian of the last century, pointed out in his book, **The Law** (1850) that, "life, liberty, and property do not exist because men have made laws. On the contrary, it was the fact that life, liberty, and property existed beforehand that caused men to make laws in the first place." The rights of man do **not** come from government. They are natural or God-given.

A Republican Form of Government

The deterioration of a government begins almost always by a decay of its principles.

-Montesquieu

[T]here is no such thing as a power of inherent sovereignty in the government of the United States . . . In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: all else is withheld.

- Supreme Court Justice Field Juilliard v. Greenman, 110 U.S. 421 (1884)

A republican form of government is one in which the sovereign power resides in and is exercised by the people. It is the sovereign who has all the power and freedom and in the United States it is the people who are Sovereign. This form of government gives government no rights, only duties and responsibilities for which it has limited authority with options and prohibitions for fulfillment. When the people are sovereign, the government is intended to be a referee, protecting rights but having no power to alter or create them.

Inherent in a republican form of government is the division and separation of authority. The United States government is, by the "contract" or agreement for government, limited constitutionally and divided into three

^{1.} To clarify any misunderstanding it should be noted that with respect to world government, national sovereignty is the pivotal issue; in regard to federal government, state sovereignty (NOT state's rights) is the pivotal issue; and with respect to the people, who are sovereign with respect to all their organizations of government, only the Divine Cosmic Force or Nature is sovereign over them.

separate branches: legislative which establishes the legal framework of voluntary trade or association; executive which provides any necessary police or military assistance required to maintain the framework; and judicial which settles disputes arising within it. A free people have no need or tolerance for a regulatory branch of government. The republican form of government with its separate and independent arenas of authority is intended to provide the protection of a system of checks and balances against the abuses of any one branch. The most profoundly powerful check against abuse in any of the branches is the people themselves.²

The Nature Of Our Contract For Government

The words of the Constitution are to be read, not as legislative acts subject to continuous revisons with the changing course of events, but as the revelations of the greater purposes which were intended to be achieved by the Constitution as a continuing instrument of government.

U.S. v. Classic, 313 U.S. 299 (1941)

Among the natural rights of man is the right to voluntarily contract with others to provide goods or services as desired. The right of contract naturally includes the right to agree upon some mutually satisfactory procedure for the mitigation, arbitration or settlement of disputes should any arise. It is the concept of a contract that underlies our constitutional republic.

The United States Constitution is analogous to a signed contract between entities (such as states, commonwealths or individuals) agreeing among themselves with regard to authority and procedures for government. The federal government was created by the first three articles of the Constitution. The Founding Fathers who signed the original "contract" were committed to the position that only such government as existed by the consent of the governed had any authority to exist. Today, American citizens may be considered de facto endorsers of the contract by their participation in the *optional* contract processes, such as voting, petitioning and voluntary military service.

The United States Constitution is a **compact** between entities and a **contract of limitation on and against government authority.** Those individuals who are selected for the fulfillment of the government's responsibilities under the contract are known as public servants. (The degenerated of the species is commonly called a bureaucrat). They are employed by the citizens of the states of the United States to perform the duties and meet the requirements of the contract. It is a relationship of employer-employee. Public servants in

The IRS is under the Treasury Department, which is part of the executive branch and therefore properly engaged in the enforcement of law only, not in the writing (legislative) or dispute settling (judicial) areas.

government are strictly subordinate to the "signers" of the contract who, after all, are responsible for creating the employment opportunity in the first place. Public servants get authority to act from the Constitution —by the oath required of the President in Article II, section 1 and by the oath requirements for all legislative, executive and judicial personnel in Article VI, paragraph 3. Furthermore, the only judicial powers are prescribed in Article III, section 2 (see Appendix 1-B). Obviously there is no room for arrogant bureaucrats under the concept of a government by contract.

The nature of our American contract for government is such that the Constitution may be categorized in its entirety under the headings of prohibitions, requirements and options (often called powers), applying either to the federal or state governments, or to the people. An excellent way to become much better acquainted with our contract for government is first to read through the Constitution with three colored pens, marking each line of the contract in one of the colors (e.g., prohibitions, red; options, yellow; requirements, green), and then to re-read everything marked in each color, noting next to each of the prohibitions, options and requirements whether they apply to the federal (f), or state (s) governments, or to the people (p), or some combination.

The text of the Constitution will be found in Appendix 1-B, along with a selected subject index (Appendix 1-C) including a summary of 24 specific secondary rights (Appendix 1-D) protected by the Constitutional rights are not dependent upon the permission or favor of any government official, nor are they negotiable.

The initiative of the people established the Constitution on September 17, 1787 and through it was established the Union of the United States of America for the following purposes:

- 1. To form a more perfect Union than that which had been formed by the Articles of Confederation;
- 2. To establish justice within the Union;
- 3. To insure domestic tranquility within the Union;
- 4. To provide for the common defense of the Union;
- 5. To promote the general welfare of the Union; and
- 6. To secure the blessings of liberty in the nation for the present and future, by and through the requirements, options and constraints of the contract for government.

Later in 1789, because of the furor caused by three convention delegates (including George Mason, author of the Virginia Bill of Rights), the First Congress, in the preamble to the Bill of Rights [Session I, Resolution 3, found at 1 Stat. 97, (1789)], elaborated further with the following declarations of their intention and purpose in adding the Bill of Rights:

- 1. To prevent mis-understanding of the Constitution;
- 2. To add further restrictive and declaratory clauses;
- 3. To insure the beneficient ends of government; and
- 4. To increase the reasons for public confidence in government.

In general terms, the great purpose of the Constitution is the protection of life, liberty and property, with the smallest, most severely constrained

government the Founding Fathers could imagine. Although the Constitution was the result of political compromise, its flaws are not fatal because of the process of amendment and the requirement that all crimes be tried by jury. What is fatal to the Constitution is widespread ignorance or apathy of the freedom and processes of the Constitution. The gigantic bureaucracy today owes its existence in large part to a lack of *political education* among the "common people," a complete perversion of the "general welfare" clause and an abuse of the congressional option to borrow money on the credit of the United States.

CONSEQUENCES OF ABUSE

Government is not reason; it is not eloquence; it is force! Like fire, it is a dangerous servant and a fearful master. —George Washington

To lay with one hand the power of government on the property of the citizen, and with the other to bestow it on favored individuals. . . is none the less robbery because it was done under the forms of law and is called taxation.

— Justice Miller Loan Association v. Topeka, 20 Wall (87U.S.) 664 (1874)

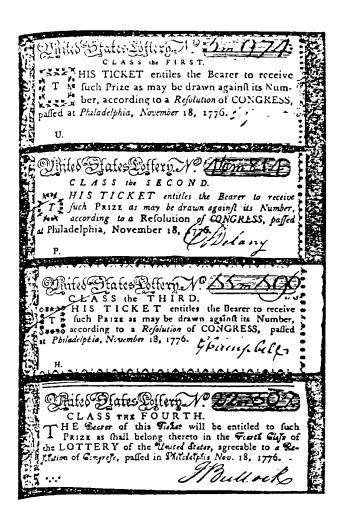
The abusive, unreasonable and forceful acts of government make us fearful. They are a danger to us and a danger to government. Some of the Founding Fathers may have preferred to finance the legitimate needs of government by a method of voluntary payments, as is evidenced by the first United States of America lottery tickets, dated November 18, 1776. However, after the failure of the original lottery system (some ticket holders had to wait until April of 1782 to receive their prizes), a method of indirect taxation was made part of the Constitution (1787) which allowed a person to live free of taxation or control the amount of taxation by the simple refusal to purchase the items which were being taxed. Historically items such as distilled spirits and imported goods have been so taxed. The only method of direct taxation allowed by the Constitution was one based on apportionment, a seriously cumbersome factor.

More than a hundred years ago, Andrew Hamilton (a relative of Founding Father Alexander Hamilton) pointed out that the federal government did not have any power to make use of spending to exercise control over the people, and if the government were to engage in such activities through its taxing and spending power, it would be "in violation of the contract."

Since about the mid-1940s the average person has allegedly become subject to attempts by the IRS to collect what amounts to a direct tax on the exercise of a person's right to work with the added feature that those who work more are allegedly subject to a greater tax on their earnings. Many people believe the only escape or relief from this progressive taxation is to quit working or work less (and many have). The Founders of this country would have found this situation as intolerable as do Freedom Fighters today.

Today the United States government uses its taxing and spending power to

National Lottery Tickets



In addition to lotteries, eight other sources of non-tax revenue are:criminal fines, the sale of public assets, court costs to the extent that the government prevails in court, various intergovernmental and private aid programs, gifts, interest, the sale of publicly produced goods and services, and borrowing.

manipulate the nation, through oppressive taxes, exemptions, grants, subsidies, government contracts and welfare payments, all allegedly for the "general welfare" of selected individuals or selected organizations, as opposed to the general welfare of the Union of States. These are the non-violent methods of gaining power and control over what once was a free people.

The growth in the size and power of government has been encouraged by an ever-increasing number who are willing beneficiaries of its handouts. A willingness to be corrupted by government benefits is the first step toward being fleeced politically. Many are as yet unable or unwilling to see the hidden price of the handouts they receive. But all "free lunches" have a hidden price as revealed in the old story that ponders the question, "How do you catch wild boars?"

A group of neighborly corn farmers were losing an awful lot of their corn to the ravages of a tireless pack of wild boars. These animals trampled over everything in their path, destroying as many stalks of corn as they ate.

One wily old farmer had a solution. He made a pile of husked corn for the boars to feed on. Within a few days the entire pack charged into his corn field. Some noticed the husked corn, but were suspicious of it and continued in their regular ways. This was the case tor the next several raids. Then before very long, a few of the young boars began to eat from the pile of husked corn; but the old ones still preferred to get theirs, husks and all, out of the field. Eventually, however, all the wild boars were eating husked corn from the pile the farmer had made for them.

The old man was patient and let this hardy group feeding go on for quite awhile. Then he began to approach the feeding area while the boars were eating. This scared them off at first just as the husked corn had. But as the days progressed, he was able to bring, and work with, all manner of fence-building materials as the animals ate. He constructed a fence around the feeding area a little at a time. The gate was the most critical item. Some of the old boars were noticing that they had to enter and leave by the same path; they weren't running off across the field as they had before.

The gate was the longest time being swung shut but little by little the farmer lowered the suspicions and cultivated the preference of those wild boars for husked corn, and finally he closed the gate on them.

Husked corn only comes in cages and henceforth, those wild boars would serve their keeper. Needless to say, a boar's free lunch can end with his keeper's dinner bell or his need for a more utilitarian use of his assets—free shoes anyone?—When the lunch is free, you are the asset!

Byron C. Radaker, Chairman and Chief Executive Officer of the Congoleum Corporation was once attributed with saying, "Our government has found that the most effective way to control a person is not by the ballot or the bullet, but rather by the 'bucket.' Today, in a country that fought a revolution to rid itself of a repressive government and excessive taxes, government takes 40 percent of everything we earn in the form of taxes."

Frederic Bastiat in The Law, effectively sums up the danger and consequences of government sponsored "free lunches."

Can the Law—which necessarily requires the use of force—rationally be used for anything except protecting the rights of everyone? I defy anyone to extend it beyond this purpose without perverting it and, consequently, turning might against right. . .Here I encounter the most popular fallacy of our time. It is not considered sufficient that the law should be just; it must be philanthropic. Nor is it sufficient that the law should guarantee to every citizen the free and inoffensive use of his faculties for physical, intellectual, and moral self-improvement. Instead, it is demanded that the law should directly extend welfare, education, and morality throughout the nation.

This is the seductive lure of socialism. And I repeat again: These two uses of the law are in direct contradiction to each other. We must choose between them. A citizen cannot at the same time be free and not free.

Socialism, with its "free lunch" and "bucket" programs, denies individual rights and responsibilities as well as genuine spiritual growth and development. Its foundation lies in the questionable belief that mankind only acts charitably or responsibly when coerced or bribed. Encompassing such a low opinion of mankind, it requires extensive, paternalistic government organizations to plan, direct, regulate and oversee people's lives and property. Thomas Jefferson said, "Sometimes it is said that a man cannot be trusted with the government of himself. Can he, then, be trusted with the government of others?" Loving liberty and humanity enough to insist on the political necessity of allowing (by such government as may exist), both the possibility of enjoying one's successes and lamenting one's failures is part of principle of equality before law; and it is quite a different thing from the socialist view that some men are better (or more deserving) than others and therefore the forces of government should be used to redistribute the consequences of their successes and failures.

Those who seek the goods and services they need by solicitous whimpering at the door of government for the state to come to their aid and satisfy their needs by its force and coercion, offer to cage themselves for their dole. Government cannot give away anything it hasn't first taken away from someone else. Those who quietly acquiesce to such injustices must be either paralized by fear, blind slaves, or "lazy pigs." Alexander Hamilton said "Control of a man's subsistence is control of a man's will." We might well consider, human nature being what it is, what percentage of mankind would bite the hand that feeds them. The bureaucracy's free lunch programs mesh directly into the IRS's guilt inducing allegation that "if you don't pay your fair share, you'll make others pay more." The biggest abusive program in government—and it seems directly tied to re-election efforts—is the proverbial free lunch. The object of the program is subversion of a free people and their government by turning them into enforced hosts and bold parasites. The Tax Revolt appears to encompass the only activities likely to precipitate serious reform. It is the consequence of abuse.

The Right to Revolt

All acts of the legislature apparently contrary to natural rights and justice are, in our law and must be in the nature of things, considered void. . . We are in conscience bound to disobey.

Robin v Hardaway, 1 Jefferson 109, (Va., 1772)

Former Supreme Court Justice Brandeis wisely said: "In a government of laws, existence of the government will be imperiled if it fails to observe the laws scrupulously. . . If the government becomes a law breaker, it breeds contempt for the law. . . To declare that the administration of the criminal law justifies the means. . . would bring terrible retribution." From the time of the Magna Carta in 1215 government officials in the English-speaking world have been bound by the law, and when they were not so bound, those upon whom they have sought to impose their will have not been obliged to obey them. As has so often been said, we submit ourselves to rulers only under the rules. To resist governments that have become lawless can never be considered civic irresponsibility. The burden must lay on the citizen to discern what is lawful or constitutional. Tyranny or slavery would result under any other arrangement.

Rebellion is the natural consequence of injustice.

The American Colonists revolted because they believed, as do many people today, that the government had become the enemy of the people rather than a protector of their life, liberty and property, and because the power and force of government was (and is again), being used to plunder the common working people for the benefit of others. In fact, of the 37 complaints listed in the Declaration of Independence (Appendix 1-A) 86 percent are ripe for complaint again. It can justifiably be claimed the "king" has invited another American revolt!

Agencies of the executive department of the federal bureaucracy have written thousands of regulations a week. The overwhelming majority of these "laws" are not constrained by passage through the Congress and submission to the President. They are instead, expediently published in the Federal Register and alleged to have the same force and effect as constitutionally passed law. For years government has been trying to seize every opportunity it can to plan, regulate, decide, require or prohibit and generally dictate almost every aspect of a person's life and business. Oppressive government makes "criminals" out of nearly all people when in reality the criminals are the oppressors themselves. This type of "law-making" boldly ignores the people's constitutional requirements, limitations and procedures with respect to legislative activities occurring exclusively in the legislative branch.

Government has clearly and repeatedly gone beyond the lawfully constituted authority and consent of the people. Many people realize they are morally responsible for what government does with their money, because it does it in their name as United States taxpayers. They act on sound principle to clear and preserve their good consciences. There is no better authority for violating the "law" than a clear conscience. Being free to see and judge is

exactly what our constitutional liberty endorses.

The Constitution sets out six individual parties, five of whom are under an oath to support and defend the Constitution, as having the authority to interpret it. They are:

- 1. Any member of the first legislative house of Congress as he works on or votes on a bill;
- 2. Any member of the second legislative house as he works on or votes on a bill;
- 3. The executive branch official who has veto power over the law-making of the legislative branch;
- 4. Any private citizen (the only individual not under an oath to support the United States Constitution) who feels a "law" is doing him injustice and disobeys such law rather than suffer it;
- 5. The individual jury members as they sit as the judges of fact, law, evidence and procedure; and
- 6. The judge in a trial, who can reverse only a guilty verdict from a jury.

According to Chief Justice Marlin T. Phelps of the Arizona Supreme Court, "Nothing was further from the minds of the Framers of the Constitution, than that the Supreme Court should ever make the Supreme Law of the Land."

The Supreme Court has legitimate constitutional authority to declare a "law" inapplicable to a particular case because the "law" is void either by reason of vagueness or lack of authority to pass such a law on the part of the body that passed it. Seriously at variance with this legitimate authority to try or review cases are the Court's "legislative" decrees in recent decades. The Court has for all practical purposes usurped the legislative function. One could justifiably complain that the Court is currently "holding public hearings" on elimination of private life, private property and personal liberty (as well as a number of other issues and that further imaginative constructions expected to be decreed from on high that will remove the remaining constraints on government and fully replace the principle of liberty with the principle of permission. Supreme Court Justice Thurgood Marshall in a recent, strongly worded dissent [U.S. v. Ross,—US—, (1982) 50 U.S. Law Week 4580 (1982)] accused his colleagues of repealing the Fourth Amendment in order to improve police efficiency. Acidly he added: "The most efficient form of government is a dictatorship." Further, a cooperative judiciary has stretched and perverted the Constitution's legal system so as to deny aggrieved citizens access to judicial courts (and juries) by decreeing that a person has waived his rights by failing to first complain to appropriate executive department bureaucrats. This outrageous situation, as well as the proliferation of administrative "courts" in the executive branch of government constitute a political overthrow from within government by elimination of the separation of powers doctrine required by the Constitution; and it is representative of judicial subversion of the slimiest kind.

Ordinarily the problem of a judicial dictator or coward could be taken care of by legislative impeachment. However, the greater part of the legislatures (at both federal and state levels) appear to support the judiciary "interpret-

ing" the Constitution and pursuant law out of existence. Consequently, the mandate for revolt finds heavy cause in all branches of government.

The inalienable rights and principles of the Constitution cannot be revoked, curtailed, rescinded, debased, disintegrated or abrogated by an act of Congress, by an executive rule, regulation or order, or by decisions of the judiciary. The Constitution is the Supreme Law of the Land above all these. No Congress can lawfully pass, no official can lawfully enforce and no court can lawfully uphold an unconstitutional law. "All laws which are repugnant to the Constitution are null and void." [Marbury v. Maidson, 2 Cranch (5 U.S.) 137, 174, 176 (1803)] Blackstone, the famous jurist of the 18th century said, "No laws are binding upon the human subject which assault the body or violate the conscience." The study of Blackstone and a course in jurisprudence form a solid foundation for keeping the law and government in perspective.

Many people believe that a bad law should be broken openly and often as well as strictly enforced, thereby creating situations in which bad laws are promptly eliminated from society's legitimate body of law by sheer weight of the costs of prosecution along with the consequence of jamming up the courts and prisons with so-called criminals.

If government were to write a regulation, executive order, or even pass a law which made it a crime to eat bananas on Sunday, perhaps because of a declaration of an import crisis, and the penalty for breaking the law was to have your hands severed at the wrists, what would you do if you were addicted to eating bananas on Sunday? There are only three options: you could acquiesce to the new edict, and in the words of Founding Father Sam Adams, "crouch down and lick the hand that feeds you" what it sees fit; or you could test the law and your individual liberty (which conceivably includes the right to eat anything you wish) before a jury; or you could justifiably defend yourself, with arms if necessary, from the governmental wrist-choppers. The love of bananas is no different from the love of any of the other options of liberty. There is a principle of constitutional law that authorizes such "law" breaking, expressed in: Sixteenth American Jurisprudence:

The general rule is that an unconstitutional statute, though having the form and name of law, is in reality no law, but is wholly void, and ineffective for any purpose; since unconstitutionality dates from the time of its enactment, and not merely from the date of the decision so branding it. An unconstitutional law, in legal contemplation, is as inoperative as if it had never passed. Such a statute leaves the question that it purports to settle just as it would be had the statute not been enacted.

Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no rights, creates no office, bestows no power or authority on anyone, affords no protection, and justifies no acts performed under it. . .

A void act cannot be legally consistent with a valid one. An unconstitutional law cannot operate to supersede any existing valid law. Indeed, insofar as a statute runs counter to the fundamental law of

the land, it is superseded thereby.

No one is bound to obey an unconstitutional law and no courts are bound to enforce it. [Emphasis added.]

With a good conscience as a sanction **Sixteenth American Jurisprudence** is a well-respected constitutional authority for completely disregarding thousands of so-called "laws" which run counter to the fundamental and Supreme Law of the Land, the United States Constitution. The liberty of free people allows for *no* "banana laws," be we "criminals" each and every one, or not. The real criminals are, in fact, the would-be "wrist choppers." Blind obeyance of the law is the stuff dictatorship comes from.

A citizen's authority to take action against those who usurp his rights, as well as to question bureaucratic assertions about what is the law, is inherent in the first act of transgression. To put it mildly, like many others who have become aware of the negligent, subversive, excessive and immoral violations of the American contract for government, I want government to obey the law!

Juries—Where Your Vote Really Counts!

The people themselves have it in their power effectually to resist usurpation, without being driven to an appeal in arms. An act of usurpation is not obligatory; it is not law; and any man may be justified in his resistance. Let him be considered as a criminal by the general government, yet only his fellow citizens can convict him, they are his jury, and if they pronounce him innocent, not all the power of Congress can hurt him; and innocent they certainly pronounce him, if the supposed law he resisted was an act of usurpation. —2 Elliot's Debates, 94; 2 Bancroft, History of the Constitution 267.

Unfortunatley, most of what is taught in the government-controlled schools nearly all of us are compelled to endure, leaves us either mis-informed or ignorant about our rights, and political power. Generally we are told that our form of government is called a democracy and that we control government by voting for politicians who will represent us and do what is best for everybody. The innocent believe this until they go to the polls only to be faced with a grim choice between two known rascals. Worse yet are most of those pious black-robed rascals in the judiciary. However, we do control government by voting on juries.

Government charges settled in 'trial by judge' proceedings breed contempt for government. In fact, they **are** one of the most bold tyrannical exhibitions of contempt for the law. The current status of trial by jury is outrageous. Increasingly, even after demand and appeal it is being denied. "The trial of **all** crimes except impeachment shall be by jury" is the people's requirement in the Constitution. Denial of trial by jury invites a terrible retribution. The

^{3.} Sentiment is growing to require a ballot designation of "nobody," not because of poor citizenship, but because of the realization that voting has often done more harm than good and that voting for the lesser of two evils amounts to a practical endorsement or approval of evil.

^{4.} The Constitution does allow civil trials by judge if and when both parties to a suit agree to it, and three-judge panels have been used in special circumstances.

Founding Fathers wisely realized that no liberty-loving citizen should depend on a public servant (much less a bureaucrat) to dole out or guard his liberty and that such persons should, at best, be considered employees who must be continuously checked up on, or, at worst, bold adversaries. When others must guard or sit in judgment of your use of your liberty, a jury is least offensive and certainly more to be trusted. Supreme Court Justice William O. Douglas in his book **We the Judges**, said:

A jury reflects the attitudes and mores of the community from which it is drawn. It lives only for the day and does justice according to its limits. The group of twelve who are drawn to hear a case, makes a decision and melts away. It is not present the next day to be criticized. It is the one governmental agency that has no ambition. It is as human as the people who make it up. It is sometimes the victim of passion. But it also takes the sharp edges off the law and uses conscience to ameliorate a hardship. Since it is of and from the community, it gives the law an acceptance which verdicts of judges cannot do.

Consider the words of the United States Supreme Court Justice Warren Burger (a Nixon appointee), who wants the nation's courts to consider eliminating jury trials in complicated civil cases. In a speech on August 7th, 1979 in Flagstaff, Arizona, Burger said such a move deserves study. He suggested that a panel of three judges could decide such cases, rather than juries or single judges. He said of juries in such cases, "It borders on cruelty to draft people to sit for long periods trying to cope with issues largely beyond their grasp." Burger's statement reflects either ignorance or contempt for American legislative process, wherein law is either written or repealed in the legislative branch. Who, as a defendant, wouldn't prefer the rightness or wrongness of any law or activity to be determined by a jury rather than by a politically appointed judge. Seizing control and power over a free people "in their own best interest" by the denial of the true form of trial by jury and inappropriate law-making is an issue would-be oppressors undoubtedly want to confuse so badly that they could make the excuse that juries are "trying to cope with issues largely beyond their grasp." Kindness can be an oppressive excuse as the issue of right and wrong or whether harm has been done never has been as complicated as expedient, power-hungry masters would have us believe. Of course, honest, decent citizens may from time to time disagree on what is right or wrong because of any number of facts, experiences or circumstances. This is the very reason why a "guilty" verdict, in a true trial by jury, is not had unless all agree to it by the independent conclusions of their own consciences.

The Senate impeachment trial of former United States Supreme Court Justice Samuel Chase in 1805⁵, sheds considerable light on true functions of

Reprinted in 1970 by Da Capo, 227 W. 17th Street, New York, New York, (Chase got himself involved in the impeachment action allegedly for his improper, arbitrary and intemperate behavior before juries and alleged criminals).

juries, as do the cases of Georgia v. Brailsford, 3 Dall 1 (1794) and State v. Croteau, 23 Vt 14, 54 AM Dec. 90. (1849) — "The common law right of the jury to determine the law as well as the facts remains unimpaired." In the case of Georgia v. Brailsford which was one of the early cases tried before the Supreme Court in which a jury was apprised of its right to disregard the Court's instruction on the law, former United States Supreme Court Justice John Jay (who is credited with writing some of the Federalist Papers) said:

It may not be amiss, here, gentlemen, to remind you of the good old rule, that on the question of fact, it is the province of the jury, and on the question of law, it is the province of the court, to decide. But it must be observed, that by the law, which recognizes this reasonable distribution of jurisdiction, you have, nevertheless, a right to take it upon yourselves to judge both, and to determine the law as well as the fact in controversy . . . both objects are lawfully within your power of decision.

The Founding Fathers realized that rarely would a government decline to declare all its acts legal or constitutional if it were allowed to determine the matter itself. It should also be noted that much less accumulation of case law or legal precedents and many fewer appeals occur in the true form of the trial by jury.

It has been reasoned that since the government (or king) appoints all the high and powerful judges in the land, it would be foolish, if one values life, liberty and property, to allow judges to decide either the reasonableness of the government's (or king's) laws or the guilt or innocence of an accused person. In the last century, civil libertarian Lysander Spooner, made some excellent observations in his book **Trial by Jury:**

It is supposed that, if twelve men be taken, by lot, from the mass of the people, without the possibility of any previous knowledge, choice, or selection of them, on the part of the government, the jury will be a fair epitome of "the country" at large, and not merely of the party or faction that sustain the measures of the government; that substantially all classes of opinion, prevailing among the people, will be represented in the jury; and especially that the opponents of the government (if the government have any opponents) will be represented there, as well as its friends; that the classes who are oppressed by the laws of the government (if any are thus oppressed), will have their representatives in the jury, as well as those classes who take sides with the oppressor — that is, with the government. . .

The object of this trial "by the country," or by the people, in preference to a trial by the government, is to guard against every species of oppression by the government. In order to effect this end, it is indispensible that the people, or "the country," judge of and determine their own liberties against the government; instead of the government's judging of and determining its own powers over the people. How is it possible that juries can do anything to protect the liberties of the people against the government, if they are not allowed to determine what those liberties are?

Spooner observes that if it is to be a true safeguard against governmental oppression, the jury must be empowered to judge of the law as well as the facts:

For more than six hundred years — that is, since Magna Carta, in 1215 — there has been no clearer principle of English or American constitutional law, than that, in criminal cases, it is not only the right and duty of the juries to judge what are the facts, what is the law and what was the moral intent of the accused; but it is also their right, and their primary and paramount duty, to judge of the justice of the law, and to hold all laws invalid, that are, in their opinion, unjust or oppressive, and all persons guiltless in violating, or resisting the execution of such laws . . . If the jury has no right to judge of the justice of a law of the government, they plainly can do nothing to protect the people against the oppressions of the government; for there are no oppressions which the government may not authorize by law

It is manifest, therefore, that the jury must judge of and try the whole case, and every part and parcel of the case, free of any dictation or authority on the part of the government. They must judge of the existence of the law; of the true exposition of the law; of the justice of the law; and of the admissibility and weight of all evidence offered; otherwise the government will have everything its own way; the jury will be mere puppets in the hands of the government, and not a "trial by the country."

A vote of "not guilty" from a jury (or "no true bill of complaint" from a grand jury) cannot be overturned by anyone, not even the Supreme Court. Nor can the accused be compelled to stand trial again for the same alleged crime. There is no appeal when the verdict of the jury is "not guilty." Although many juries have been oppressively manipulated into believing that their opinion must be unanimous to render a "not guilty" verdict, in fact, in a criminal case it takes only one juror's vote of "not guilty" to make a "not guilty" verdict. A judge can set aside a "guilty" verdict, if he thinks the facts

^{6.} The widely publicized tax case of Irwin Schiff (author of the Biggest Con - How the Government is Fleecing You, etc.) is sometimes cited as an instance where someone was compelled to twice stand trial for the same alleged crime. The fact of the matter is, however, that neither of Schiff's trials were conducted according to hoyle (many people think the government's misconduct in the trials was intentional, for the purpose of getting Schiff off the tax lecture circuit, discrediting him and diverting his attention for a period of time with the appeal process). It was Schiff's government appointed and paid legal counsel who requested a nullification of the first trial and a new trial on the same charge. Interpreting the Constitutional prohibition against double jeopardy so as to allow the government to repeatedly make a person submit to "new trials" as many times as a person complains of the government's misconduct is an oppressive injustice, not only to the accused but to prospective new jurors and taxpayers alike. Having the burden of proof, the government should have but one opportunity to convince all 12 members of the jury. If the government engages in misconduct and a guilty verdict occurs, an automatic appellate reversal should be remedy. If the defense engages in jury tampering, the government's remedy is to prosecute the accused under the crimimal laws forbiding such activities.

and evidence were insufficient to justify it. However, neither the judge nor any other representative of government is allowed to question any juror about how or why their verdict came to be. The jury is the only judge in the courtroom, in a trial by jury. In jury trials, a judge's position is something between that of a referee and a clerk. The power of one juror's vote is exactly what controls government and assures liberty.

However, unless "special instructions" for the jury are requested by one of the parties to a case, the political power and purpose of the true form of trial by jury can be expected to be cunningly manipulated and denied by the courtadministered oath imposed on jurors:

You and each of you, do solemnly swear that you will well and truly try the cause now pending in the Court, and a true verdict render therein, according to the evidence and the instructions of the Court, so help you God? . . . This is not to be taken lightly or soon forgotten. By taking your oath you have given your word that you will reach your verdict solely upon evidence received into the record by the Court and permitted to remain, and upon the Court's instructions as to the law. You **must not** consider any other instructions. As a juror your position will be equally as important as that of the judge in the administration of justice in the case at hand. (Emphasis in the original.)

As part of the judicial branch of government, if only for a day, jurors may appropriately be reminded of the oath public servants are constrained by: Namely, to uphold and defend the Constitution.

In the first forty years of the history of this country, there is no case, either on a state or federal level, wherein an accusation by the government against anyone was not heard by a jury that decided the law as well as the facts. Today, any juror who raises a question in regard to such a court-administered oath would, of course, be courteously excused or confused and dominated by the court or government prosecutor. The bureaucracy wants jurors to do what it tells them without question. It is the defense that must raise such a challenge and insure that the jury is properly seated, asked to try the case according to their own consciences and reminded of their right to judge the law as well as the facts.

The Los Angeles Police Chief was quoted in the Los Angeles Times of March 28, 1974, as saying, "Grand juries can and do listen to illegal evidence. My men have appeared before federal grand juries in this city, and they were the worst star-chamber sessions you ever saw. . .it was like the days when police got the truth out of suspects with rubber hoses and spotlights in their faces." As law researcher and fellow Freedom Fighter, Claire Kelley, pointed out in an article for the National Educator:

^{7.} P.O. Box 333, 1110 S. Pomona Avenue, Fullerton, California 92632

A grand jury hearing is supposed to be an inquiry into probable cause, without which, no one is supposed to be arrested. Today, many indictments follow arrest, which is a means whereby, in federal cases, the preliminary hearing is avoided. This amounts to an obstruction of justice by the U.S. Department of Justice and its U.S. Attorneys, which is a felony under the U.S. Criminal Code (18 USC 1510 [b]). Most indictments today are illegal and more of them should be challenged, on the basis that they deny due process of the law. The defense is never represented by counsel and the alleged defendent is rarely present, to give his side.

Claire Kelley also points out the fact that grand juries regularly cite for contempt anyone claiming the Fifth Amendment against self-incrimination. The time-honored right to sue for damages for things such as a denial of due process of law or any other constitutional right does extend to complaints against the members and bureaucratic manipulators of grand juries (Title 42 United States Code, sections 1983, 1985 and 1986). To be damaged and not make a formal complaint sets the stage for more of the same or worse.

Currently unless special pleadings are made and endorsed by the presiding judge, jurors will come only from the government record of registered voters. It is usually the case that only about half of those who bother to register to vote actually do vote at each election. A large segment of the population otherwise qualified to vote, does not even register, having become disgusted with the choice of candidates or government voting procedures and machinery, or both. If voters do not actually constitute a minority of any given district, they are very close to it. Because non-voters are a large and identifiable segment of the community, juries cannot be representative of such a community unless they are included in the pool of jurors. The Jury Selection and Service Act of 1968 (Title 28, United States Code 1861 et seq, 1968, section 1862) requires that no person be excluded from the pool from which jurors are selected on the basis of "race, color, national origin, economic status, or other identifiable characteristics." Periodic public announcements for persons willing to make themselves available for jury duty to report to the court house, would solve this injustice.

Judge Learned Hand said, "I often wonder whether we do not rest our hopes too much upon constitutions, upon laws and upon courts. These are false hopes, believe me, these are false hopes. Liberty lies in the hearts of men and women; when it dies there, no constitution, no law, no court can even do much to help it. While it lies there it needs no constitution, no law, no court to save it." The true form of trial by jury prevents the tyranny of government as well the necessity of ever having to resort to the use of arms to resist the inevitable usurpations to which human nature inclines those in authority. It is, in fact, insurance against the blood-bathed "court of last resort."

Most effectively, we control politicians or bureaucrats by pulling the purse strings and voting our consciences. When we sit on juries we have more power than any legislative representative, the President or the Supreme Court. By refusing to give our personal endorsement for a conviction when

The Juror's Creed \blacksquare

I will not allow myself to be a juror unless I am certain that I can protect the rights of the innocent as well as proclaim the guilt of the criminal.

I will remember that when I take my oath I become a judge and the judge becomes a referee.

I will honor my obligation to be a judge and to judge both the law and the facts as is my right and duty.

I will not allow the referee, the prosecutor or the other jurors to talk me out of doing what I know to be right.

I will be always mindful that the accused is innocent until I vote otherwise.

I will claim my right to interrogate the witnesses to eliminate doubt because I will not vote against the accused if I have any doubt.

If I become aware that the constitutional or other rights of the accused are not being honored, I will automatically vote in favor of the accused unless I am completely satisfied that harm has truly been done to others by the accused.

I will vote in favor of any defendant who is prevented from presenting to me all of the evidence and testimony he relies on.

I will vote in favor of any defendant who is prevented from telling me why he believes I should find him not guilty.

I will vote in favor of any defendant who has not hurt others.

I will vote in favor of any defendant who has not been a clear threat to the lives, liberty, physical safety or property of others.

I will cast only one (secret) vote.

I will not break the law by deliberating in secret.

May I never be an instrument of harm to anyone who does no harm.

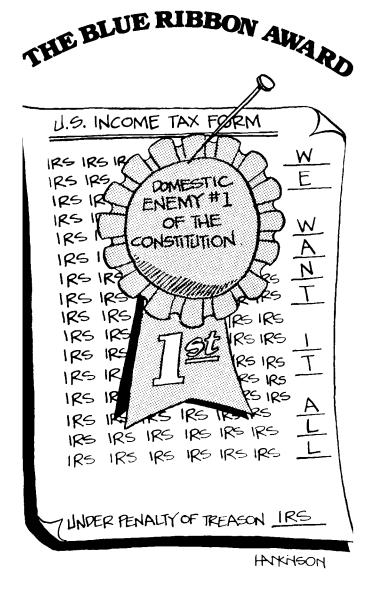
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when we have been denied **personally** seeing, examining, questioning and passing judgement on **all** the evidence, witnesses, procedures, arguments, facts and laws, we defeat both improper "law" and would be tyrants; the price of which may occassionally be suffering a common criminal at large instead of endorsing bureaucratic tyranny. The famous jurist Blackstone said, "It is better that ten guilty persons escape than one innocent suffer."

The most profound non-violent weapon against tyranny and oppression ever devised is the true form of trial by jury. It is a severe limitation on government, powerful enough to reasonably insure freedom, justice, peace, progress and prosperity. If I were personally of a mind to endorse the principle of capital punishment (which I am not), the crime of denying trial by jury would get top billing because each time it is denied, government tyranny prevails and decent, reasonable, peace and liberty-loving people come one step closer to a total dictatorship, or, a just and possibly violent revolution. Jurors who truely know their purpose and power can do something meaningful, moral and political to prevent both dictatorship and revolution. They are perhaps the libertarian's, the constitutionalist's and the government's last chance.



...In recognition of aggressive activities soliciting and promoting the overthrow of numerous constitutional restrictions on revenue collections, undermining American constitutional process and, in general, bending over backward to make life hell...

CHAPTER THREE

APRIL'S MOST UNPOPULAR DAY

Now he's a common, common man. Tax him, tax him all you can. Tax his house and tax his bed. Tax the bald spot on his head. Tax his bread and tax his meat, Tax his shoes right off his feet. Tax his auto and tax his gas. Tax the road that he must pass. Tax the farmer, tax his fowl, Tax the dog and tax his howl. Tax his plow and tax his clothes, Tax the rags that wipe his nose. Tax the pig and tax his saueal. Tax his boots, run down at heel. Tax his cow and tax his calf, Tax him if he dares to laugh. Tax the water, and tax the air, Tax the sunshine if you dare. Tax the living, tax the dead, Tax the unborn, 'fore they're fed. Tax them all and tax them well, Do your best to make life hell.

-Anonymous, April 15th Newspapers



n the past few decades, nearly everyone has suffered three regular incidents of inappropriate tax collection per month: the direct, progressive federal income tax (which seems to work hand in hand with the federal "inflation tax"); the direct, progressive federal tax on employment, better known by the euphe-

mism "social security *insurance*"; and the federal tax on telephone conversation which, although admittedly much smaller in dollar terms, is as offensive to many people as a small tax on religion would be.

These three taxes are not by any means the only examples of abusive taxation but they are sufficiently disagreeable to raise the wrath of large numbers of people. There are various legal bases which make it possible (although somewhat unpopular in government offices) to discontinue paying all of these taxes, and in the next chapter the actual techniques for so doing will be discussed. First, however, we will examine why one is legally and politically justified in discontinuing payment of these taxes.

The Income Tax Test

You've got to know where the machinery is and how it works before you can throw a monkey-wrench into it.

—Michael H. Brown

Brown's Lawsuit Cookbook

A tax test on the most onerous of the three taxes mentioned above—the income tax—follows. A "no" answer to any one of the questions on this test is justifiable cause to discontinue payment of the income tax. The same essential questions can be applied to all federal taxes. An answer chart, giving more detailed information for each of the questions, follows the test.

The Income Tax Test

Yes	No	
	No	1. Is the government tax on income being laid exclusively in accordance with all sections of the Constitution?
	No	2. Is the government tax on incomes being collected exclusively in accordance with all sections of the Constitution?
	No	3. Is the government tax on incomes being used exclusively for one or more of the six purposes of government, as listed in the Preamble of the Constitution (to form a more perfect Union than the one formed under the Articles of Confederation; to establish justice; to insure domestic tranquility; to provide for the common defense of the Union; to promote the general welfare of the Union; and or, to secure the blessings of liberty to ourselves and our posterity)?

The Answer Chart

Question One. The government tax on incomes, a result of the Sixteenth Amendment of 1913 (passed under "President" Taft) is being **laid in violation** of the following articles and sections of the Constitution:

Article II, section 1	which requires that "no personshall be eligible to that office [the presidency] who shall not havebeen fourteen years a resident within the United States" ("President" Taft was a resident of Ohionot a member of the Union until 1953 if then), the consequences of of which will be discussed later;
Article II, section 3	which requires the duties of the President fall upon the Vice President in the case of the inability of a President (also discussed later);
Article IV, section 3	which violates the intention and usurps the perogative that Congress may admit new states into the Union; and

Article V

which violates the spirit and intention that amendments to the Constitution should come from either a properly sitting Congress or from the people of the states of the Union (persons from Ohio were very active in securing the passage of the Sixteenth Amendment).

Question Two. The government tax on incomes is being collected in violation of, or contrary to, the following articles and sections of the Constitution:

Article I, section 2	which prohibits direct taxes without apportionment (a division of the amount of tax to be collected into the number of states in the Union, according to their populations and representation in Congress, based on the federal census);
Article I, section8	which limits the purpose for which Congress may collect taxes, and makes the requirement that indirect taxes must be uniform throughout the Untied States;
Article I, sections 8 &10	which provides for the coinage of gold and silver metals for debt payment according to law (see the coinage acts, Appendix 2-B and the Constitution, Appendix 1-B and C);
Article I, section 10	which requires the payment of debts (including taxes) be made in gold and silver coin;
Article III, section 2	which requires the trial of all crimes (except impeachment and including "tax crimes") to be by an impartial jury;
Article IV, section 2	which requires equality before the law (progressive tax rates are by their nature unequal);
Article IV, section 4 & Article VI	which requires a republican form of government with its division and separation of powers (remember who "owns and operates" tax court);
First Amendment	which protects the right of free speech and the written word and guarantees the right to not speak (regardless of whether or not the inquiry into one's private financial, social and political affairs is reduced to a demand for information in writing on a public tax form);
Fourth Amendment	which prohibits unreasonable and warrantless intrusions, searches or seizures of private property, personal liberty or security (including financial records);
Fifth	which prohibits felony offense arrests and charges (even those

Amendment

involving taxes), except by and from a grand jury indictment, and prohibits being compelled to stand trial twice on the same charge, being compelled to be a witness against oneself and being deprived of one's property or rights without due process of law;

Sixth Amendment which requires trial by jury in all criminal cases, the accused to be informed of the cause of the accusations, to be confronted by the witnesses and to have the assistance of counsel:

Seventh Amendment which violates the common law intent of separate civil and criminal proceedings (government's prosecutions for "tax crimes" are frequently found initially in the civil courts under the civil rules of procedure where evidence against defendants is easily obtained, after which the government switches to the criminal courts);

Eighth Amendment which is offended by the cruel and unusual punishment of making a citizen give up any of his rights in order to comply with any government policy;

Ninth Amendment which prohibits the government from seizing authorities, powers, or duties not specifically assigned to it by the people (including the collection of a direct, progressive income tax);

Thirteenth Amendment which prohibits the involuntary servitude involved in being required to make, maintain and store the countless receipts, reports, summaries and analyses necessary to conform to the ever-changing requirements of thousands of pages of extremely complicated income tax laws and regulations (the tax code is over 41,000 pages);

Fourteenth Amendment which prohibits the deprivation of liberty or property (including one's paycheck for alleged tax payment deficiency) without due process of law; and

Sixteenth Amendment which gives no authority to collect a direct, non-uniform tax on income (even if it were a properly passed, valid constitutional amendment).

Question Three. The government tax on incomes is **not being used exclusively** for one or more of the six purposes of government as listed in the preamble of the Constitution. Those purposes of government are being violated by taxpayer funded activities and programs whose purpose or result is:

Preamble 1, (...to form a more perfect Union) To dissolve the Union of the United States by the promotion and funding of numerous treaties and programs which diminish the rights and position of the states and threaten the nation-state status of the Union;

Preamble 2, (...to establish justice)

Preamble 3, (...to insure domestic tranquility)

Preamble 4, (...to provide for the common defense)

Preamble 5, (...to promote the general welfare)

Preamble 6, (...to secure the blessings of liberty to ourselves and our posterity) To fund the Department of Justice in its oppression of the rights and liberties of free sovereign citizens by government prosecutions against the use of such things as laetrille, and numerous other "unapproved" medical treatment, etc.;

To maintain policies that insure periodic domestic insurections by a combination of rights and responsibilities interference and denial and the offer and withdrawal of the proverbial free lunch;

To provide armaments, technology and other goods and services to our past and present enemies abroad who either threaten us or oppress their own people with the arms, assistance and technology we provide;

To threaten the very welfare of the Union via such things as — massive payments to the creditors of selected private corporations, to foreign governments and rulers, to selected private citizens and selected state and local governments; massive public borrowing of unbacked paper "money"; outrageous deficit spending, etc.; and

To deny the blessings and **responsibilities** of liberty by financing unconstitutional, unamerican political traps such as IRS tax court, other administrative "courts" and numerous so-called welfare schemes.

It is bureaucratic abuse of the contract for government that is wholly responsible for the present Tax Revolt. If government were to cease its abuse of the people's money, rights and liberty immediately, the convulsions the economy must suffer as a consequence of past abuse will not be as severe as they will be, if such irresponsible policies and official lawlessness continue to a latter day of reckoning.

A sovereign citizen is relieved of any moral obligation he may have had under the Constitution with respect to payment of an income tax by a "no" answer to any one of the three questions on the test. The Income Tax Answer Chart is typical of the oppressive extent of the government's abuse of the people's contract for government.

Now let us examine in some detail the more prominent constitutional, political and legal grounds on which the Tax Revolt stands.

The Sixteenth Amendment

A hand from Washington will be stretched out and placed upon every man's business; the eye of the Federal inspector will be in every man's counting house. The law will of necessity have inquisitorial features, it will provide penalties. It will create a complicated machinery. Under it businessmen will be hauled into courts distant from their homes. Heavy fines imposed by distant and unfamiliar tribunals will constantly menace the taxpayer. An army of Federal inspectors, spies and detectives will descend upon the state. They will compel men of business to show their books and disclose the secrets of their affairs. They will dictate forms of bookkeeping. They will require statements and affidavits. On the one hand the inspector can blackmail the taxpayer and on the other, he can profit by selling his secret to his competitor.

-Richard E. Bryd, Speaker of the Virginia House of Delegates, March 3, 1910

Those who base their refusal to pay income tax on the Sixteenth Amendment use one (or both) of two arguments: first, that the Amendment was never properly ratified due to an impaired Congress; and second, that the Amendment allows only an indirect (excise tax) on incomes or privilege.

The "Ratification" of the Sixteenth

This Amendment to the Constitution was alleged to have been ratified on the 25th of February, 1913 by the required three-fourths (36 states) of the whole number of states in the Union of the United States. Ohio's vote was included as one of the thirty-six. With a Congress full of men with law degrees, bound by oath to uphold and defend the Constitution, the following piece of legislation, public law 204, passed on August 7th, 1953, cannot possibly be viewed as anything more than a farcical nullity.

WHEREAS in pursuance of an act of Congress, passed on the thirtieth day of April, one thousand eight hundred and two, entitled "An Act to enable the people of the Eastern division of the territory northwest of the river Ohio to form a constitution and state government, and for the admission of such state into the Union, on an equal footing with the original States, and for other purposes", the people of the said territory did, on the twenty-ninth day of November, one thousand eight hundred and two, by a convention called for that purpose, form for themselves a constitution and state government, which constitution and state government, so formed is republican, and in conformity to the principles of the articles of compact between the original States and the people and States in the territory north-west of the river Ohio, passed on the thirteenth day of July, one thousand seven hundred and eighty-seven. Therefore, be it

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That:

The State of Ohio, shall be one, and is hereby declared to be one, of the United States of America, and is admitted into the Union on an equal footing with the original States, in all respects whatever.

Sec. 2. This joint resolution shall take effect as of March 1, 1803. Approved August 7, 1953. [Emphasis added in bold.]

Article I, Section 9 of the Constitution **prohibits retroactive law-making** in the following language: "No. . .ex post facto law shall be passed." Many people reason that since Congress has no authority to create a retroactive law, the passage of public law 204 on August 7, 1953, has been, from that day, a completely void act, failing to make Ohio a lawful member of the Union either in 1953 or on any prior date.

For a discussion of the circumstances surrounding Ohio's admission to the Union, see Appendix 2-A.

The Embarrassing Mr. Taft

The disquieting ramifications of the so-called "oversight" in the failure of Congress to have ever admitted Ohio to the Union center around Mr. William Howard Taft, resident of Ohio, and allegedly the 27th President of the United States. The bureaucracy's headache over this matter must indeed be reaching nightmare proportions considering the unconstitutional and nullifying effects of Mr. Taft's appointments and other "official" acts while occupying the office of the United States Presidency when he was not, in fact, a resident of the Union of the United States, and therefore not properly eligible for the Presidency. The Vice President was legally the President due to the inability of Taft. There has been some conjecture that the powers that be would not have succeeded in allegedly ratifying such an unnecessary and inappropriate constitutional nightmare as the Sixteenth Amendment, had the country had a functional constitutional President. It is well known that Ohio's officials played a major role in the attempted ratification. The Cat in the Bag, a booklet by E.J. May on the subject (see Appendix 5) quite appropriately raises the question of whether Congress could have been lawfully called into session at all since the Vice President was legitimately the President of the United States, **not** the President of the Senate. The Constitution's separation of powers doctrine does not allow the highest executive official to

^{1.} A 1953 Congress can't judge a 1802 convention by today's requirements for such a convention because it would have to be found woefully inadequate. Nor can it time travel 150 years back into the past and determine what act another Congress meant to do and them do it as them. Historical research indicates the 1802 convention may well have been inadequate for its purpose even by 1802 standards.

preside over and be the president of the legislative branch.2

In light of the constitutional prohibitions against any retroactive lawmaking and with the considerable weight of evidence against Ohio ever having been properly admitted to the Union or being in a position to sponsor a legitimate candidate for the Presidency, Internal Revenue Codes, rules and regulations enacting the federal income tax pursuant to the Sixteenth Amendment are well qualified to be considered null and void. It might be prudent for Congress to make an examination of the present government and Constitution of Ohio and, thereupon, assuming they are found (as required) to be republican in form and in conformity with all provisions of the Northwest Ordinance of 1787, to pass a lawful resolution admitting Ohio into the Union. Additionally, it would be prudent for Congress to review all the legislation allegedly passed during the four years Taft occupied the office of the Presidency. Such legislation "passed" during that period as Congress may now deem worthy to be the Law of the Land could, of course, be submitted to a vote. This would, indeed, take great courage in both legislative houses, and the Sixteenth Amendment and subsequent income tax laws, rules and regulations would probably encounter serious opposition. Prosecutions by the federal government in Ohio prior to the time Ohio lawfully becomes one of the Union might also be in a rather precarious position.

However, even if a person were to disregard the facts and logic above concerning Mr. Taft and Ohio and assume that the Sixteenth Amendment was properly ratified, the grounds for discontinuing payment of the income tax are persuasive.

The Direct and Indirect Application of the Amendment

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

—The Sixteenth Amendment

The general term 'income' is not defined in the Internal Revenue Code.
—United States v. Ballard, 535 F.2d 400 (1976)

There are two general kinds of tax systems, direct and indirect. They tax either people or things. The Constitution lays criteria for each. Taxes on foreign *things* are referred to as duties, customs and imposts. Taxes on domestic *things* are referred to as excises. Because each of them is a tax on things, they may be avoided if one is willing to suffer an inconvenience. The criteria the Constitution lays for indirect taxes is that they must be uniform in

^{2.} There was considerable interest on the part of the jury that found me not guilty of owing any income tax, in the nullifying effect of Ohio's "non-union" status on the Income Tax Amendment. Among those who used to be "taxed to death," this so-called technicality is alive and well!

rate upon the class of *things* on which they operate. Indirect taxes are part of the costs of a product, assessed or measured by some product factor such as quantity, value or composition. They are paid as a *condition* of the purchase of a given thing. All other internal taxes are direct taxes which, on the other hand, are laid directly on *people* who have no opportunity to avoid them. The criteria for the collection of a direct tax is that it be apportioned among the states according to the census (in the same manner as representatives in Congress are apportioned among the states).

If a tax were to be laid, measured by some possession or circumstance of an individual, such as owning land, carriages, a home computer, or by some habit such as voting or drinking distilled spirits, it would be a direct tax because the tax would be the direct, inescapable, personal liability of the individual consumer or participant. A direct tax is paid after acquisition of a thing by the purchaser who is made aware of an additional amount due and his responsibility to tender payment.

Bitter controversy among early legislators was the result of attempting to lay such a direct tax. Supporters (seeing the inequities in apportionment of a tax on a thing that some states were virtually without) claimed the 1796 carriage tax was laid on a thing, carriages, and was therefore an indirect tax. Others, including James Madison, saw it as clearly being a direct tax on individuals because the criteria for being eligible for payment of the tax was a personal one: the *individual's ownership* of a carriage. It was obviously a question of who was going to be taxed (owners of carriages), not what!

Indirect taxation, that is, taxation of things, with no direct penalty or discrimination against the purchaser personally, can only properly occur in the manufacture or sale of a class of things. Further, to be binding, the rate of taxation on like things must be uniform. The carriage tax and other such direct taxes even if apportioned as required by the Constitution, can foster outrageous inequality of the tax burden. It would seem to be extremely unwise for Congress to lay such a direct tax (apportioned as required by law) measured by anything except possibly the possession of citizenship.

The Sixteenth Amendment did not repeal Article I, Section 9, Clause 4 of the Constitution regarding direct taxes and because it specified the authority to lay an income tax was without apportionment, it is clear to legal scholars and constitutionalists that the tax on income it authorized is limited to one of indirect assessment. Some even regard the Amendment as a "sleeper," intended to create confusion at a later time because the wording is nothing more than a reiteration of the power to tax indirectly as given in Article I, Section 8. Had Congress desired to lay an indirect tax on anything including income, it fully had the power to do so without the Amendment.

Many years after the passage of the Sixteenth Amendment, the IRS started its scare campaign with prosecutions of notorious figures like Al Capone which predictably encouraged ordinary people to file a return whether or not they legitimately owed any tax. It should come as no surprise that the IRS is engaged in promoting a *direct* tax contrary to law. **Title 26** (the U.S. tax

code) Section 1(a,b,c,d, et seq., states, "there is hereby imposed on the taxable income of every...individual, a tax..." "Income" and "individual" are inseparable. The tax allegedly imposed is the personal liability of the individual; it begins with him and it ends with him. According to the tax code it is a direct tax on every person, measured by his income. The federal courts have said, "such a tax would be by nature a capitation [or direct] rather than excise [or indirect] tax." [Peck & Co. v. Lowe, 247 U.S. 165 (1918)]. Neither Congress nor the IRS has constitutional authority to enact or impose a direct (or capitation) tax without apportionment. Therefore, the pertinent sections of Title 26, imposing the income tax, are ultra vires legislation and void (unless, of course, you want to endorse government tyranny and scare campaigns by volunteering, waiving your rights and committing perjury by claiming you have a liability for an unapportioned direct tax!).

Tremendous IRS sponsored confusion over the intent of the Sixteenth Amendment and the language of Section 1 of the Tax Code is clearly the cause of many individuals' financial and legal problems today. The Federal Courts have interpreted the Sixteenth Amendment as an indirect tax repeatedly. In a series of rulings over the years, both the meaning and the intent of the Sixteenth Amendment have been laid down and clarified for all those who care to investigate the matter. It is clear that the Sixteenth Amendment was never intended as a tax on what a person earns by his own personal labor or what we commonly call or include as income today; it was intended as a tax on the positive proceeds from investment money or on government sponsored privileges (such as the limited liability and perpetual life granted to corporations).

The intent of the Sixteenth Amendment was explicitly categorized as an indirect tax in the landmark Brushaber case, in 1915, and in Lucas versus Earl in 1930:

...the result intended [was] the prevention of the resort to the sources from which a taxed income was derived, in order to cause a direct tax on the income, to be a direct tax on the source itself, and thereby take an income tax out of the class of excises, duties and imposts and place it in the class of direct taxes. (Emphasis added.)

Brushaber v. Union Pacific R.R. Co., 240 U.S. 1 (1915)

The claim that salaries, wages and compensation for personal services are to be taxed as an entirety and therefore must be returned by the individual who has performed the services which produced the gain is without support either in the language of the Act or in the decisions of the courts construing it. Not only this but it is directly opposed to provisions of the Act and to regulations of the Treasury Department which either prescribe or permit that compensation for personal services be not taxed as an entirety and be not returned by the individual performing the services.

It is to be noted that by the language of the Act it is not "salaries, wages or compensation for personal service" that are to be included in gross income. That which is to be included is "gains, profits and

income derived''from salaries, wages or compensation for personal service. (Emphasis added.)

Lucas V. Earl, 281 U.S. 111 (1930)

In an earlier case, Pollock v. Farmers' Loan & Trust Co., 158 U.S. 601 (1895), the Income Tax Act of 1894 was declared unconstitutional because it did not separate the source of income from the income itself; as the Brushaber court observed, the effect of that act would have been to:

...leave the burden of the (income) tax to be born by professions, trades, employments or vocations: and in that way, what was intended as a tax on capital would remain, in substance, a tax on occupations and labor...

a result which, it was held, could **not** have been contemplated by the Congress. The Brushaber court ruled that the Sixteenth Amendment separated the source from the income, permitting the collection of an indirect (excise) tax on income, but leaving the source [wages, salaries, fees for service, and first-time commissions] free of tax. The question of the constitutionality of the Amendment was **not** before the court. **The Supreme Court has not ruled on the constitutionality of either the Sixteenth Amendment nor Section 1 of the 1954 Tax Code**, Title 26.

The legal definition of income for tax purposes was addressed by the Supreme Court in 1920: (Emphasis added.)

...it becomes essential to distinguish between what is, and what is not 'income'...Congress may not, by any definition it may adopt, conclude the matter, since it cannot by legislation alter the Constitution, from which alone it derives its power to legislate, and within whose limitiations alone, that power can be lawfully exercised.

Eisner V. Macomber, 252 U.S. 189 (1920)

... 'income,' as used in the statute should be given a meaning so as not to include everything that comes in. The true function of the words 'gains' and 'profits' is to limit the meaning of the word 'income.' So. Pacific v. Lowe, 238 F. 847.(US. Dist. Ct. S.D. N.Y.,1917); 247

U.S. 330 (1918)

Income within the meaning of the Sixteenth Amendment and the Revenue Act, means 'gain'...and in such connection 'Gain' means profit...proceeding from property, severed from capital, however invested or employed, and coming in, received, or drawn by the taxpayer, for his separate use, benefit and disposal.

Staples v. U.S., 21 F. Supp. 737 (U.S. Dist. Ct. ED PA, 1937)

...the definition of 'income' approved by this court is: The gain derived **from** capitial, from **[not by]** labor, or from both combined, provided it be understood to include profits gained through sale or conversion of capital assets.

Eisner v. Macomber, 252 U.S. 189, (1920)

The Court subsequently reaffirmed its ruling in the case of Goodrich v. Edwards, 255 U.S. 527 (1921). And in 1969, in Connor v. U.S., 303 F. Supp. 1187 the Court ruled:

Whatever may constitute income, therefore must have the essential feature of gain to the recipient. This was true when the Sixteenth Amendment became effective, it was true at the time of Eisner v. Macomber, supra, it was true under sec. 22(a) of the Internal Revenue Code of 1938, and it is likewise true under sec 61(a) of the Internal Revenue Code of 1954. If there is no gain there is no income....Congress has taxed income, not compensation. (Emphasis added.)

That wages are not profit, or "income" within the meaning of the Amendment has been upheld at the state level also, both in Virginia and in Pennsylvania:

There is a clear distinction between "profit and "wages" or compensation for labor. Compensation for labor cannot be regarded as profit within the meaning of the law. (Emphasis added.)

Oliver v. Halstead, 196 Va. 992; 86 S.E. 2d 858, (1955)

Reasonable compensation for labor or services rendered is not profit. (Emphasis added.)

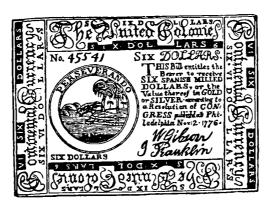
Laureldale Cemetary Assoc. v. Matthews, 345 Pa. 239; 47 A.2d 277, 280, (1946)

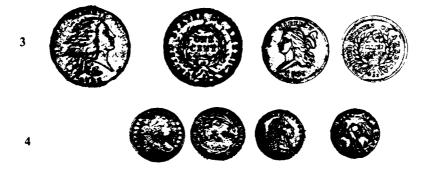
Employers don't generally pay their help more than the work is worth. An even exchange cannot be construed as a gain. Wages, salaries, fees for services, etc., are monies received as fair exchange for labor provided. Even first-time commissions may be viewed as a fair exchange for labor provided. In the case of **Edwards v. Keith**, 231 F111 (1916) which involved the taxing of sales commissions on insurance, the court said, "... one does not 'derive income' by rendering services and charging for them." On subsequent renewals of policies, however, the resulting sales commissions were ruled to be gains—that is, they were profit over and above fair compensation for the original services.

These cases are the law with respect to what is or is not income. Despite all of the aforementioned, the IRS habitually tries to collect a direct tax on common wages, fees for service and first-time commissions, evidently claiming another *de facto* exemption from the law. The word income, regardless of what the IRS may try to make us believe, does not mean all monies that come in. Simply stated what this all means is that the interpretation of the Sixteenth Amendment as an indirect tax on income leaves the average person (lacking large investments) with no reason or obligation to file a tax return, having received insufficient "income" as defined by the Supreme Court to be required to do so.

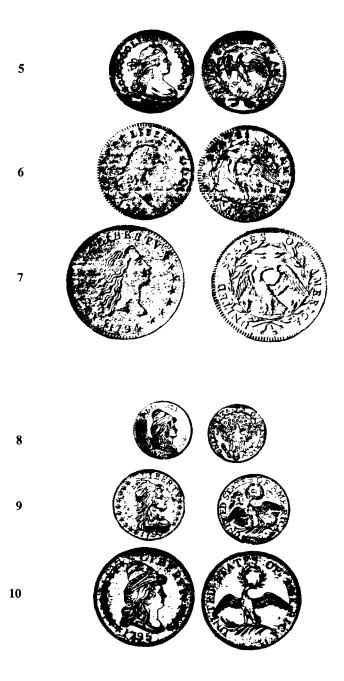


2





(1) A Spanish milled Dollar, the coin of America's Founders, which circulated with official sanction until 1857. (2) A United States Continental Note, first issued May 10, 1775, about which George Washington said, "Experience has demonstrated the impracticability long to maintain a paper credit without funds for its redemption." (3) Pursuant to the First Coinage Act of the Union of the United States, cents and half cents of copper, (4) dismes and half dismes of silver, (5, 6 & 7) quarter dollars, half dollars, and dollars or units of silver, and (8, 9 & 10) quarter eagles, half eagles, and eagles of gold with each eagle equal to 10 dollars.



The Money Issue

The terms "lawful money" and "lawful money of the United States" shall be construed to mean gold and silver coin of the United States.

-12 United States Code 152

The Constitution is explicitly clear on money. It says, "The Congress shall have Power. . . To coin Money, regulate the Value thereof, and of foreign Coin," "No State shall. . . coin Money," and "no State shall. . . make any Thing but gold and silver Coin a Tender in Payment of Debts" (Article I, Sections 8 and 10). These sections have never been repealed or amended in any way. Pursuant to the constitutional option to coin money and regulate its value, Congress passed a law in 1792 that established the United States Mint and the type, quantity and quality of gold and silver metal to be coined as money (see Apeendix 2-B). From that time to the present, it remains a fact that you can't coin paper or any other commodity except metals.

At the time of the adoption of the Constitution in 1787, the word "dollar" meant the Spanish milled dollar then in circulation, measuring 416 grains troy weight of standard silver. Section 20 of the 1792 Coinage Act (1 Stat. 246) stipulated: "... That the money of account of the United States shall be expressed in dollars... and that all accounts in the public offices and all proceedings in the courts of the United States shall be kept and had in conformity to this regulation." This section of the Act has never been repealed.

The symbol "\$" is used on the face of the 1040 Income Tax Return, on state income tax returns and on other sales, duties, bills, imposts and excise returns. It is used in Title 26 of the United States Tax Code and it is understood to be a symbol or abbreviation for the word "dollar." Yet, the IRS refuses to acknowledge the legal meaning of this term or provide any other definition.

Counterfeit Money Schemes

Congressman Patman: "Mr. Eccles [Chairman of the Federal Reserve Board], how did you get the money to buy those two billion of government securities?"

Eccles: "We created it."

Congressman Patman: "Out of what?"

Eccles: "Out of the right to issue credit money."

—The House Banking and Currency Committee September 30, 1941

I believe that banking institutions are more dangerous to our liberties than standing armies. Already they have raised up a money aristocracy that has set the government at defiance. The issuing power should be taken from the banks and restored to the people to whom it properly belongs.

—Thomas Jefferson

■ Counterfeit Money







(Top) careless counterfeit (irredeemable) 1963 United States "Note" with a green seal under the word "Five," instead of the appropriate red seal; (Middle) An example of a genuine (irredeemable) 1963 United States "Note," known as a "red five" because of its red seal. Issued under President Kennedy, it was the last United States "Note" to be issued rather than borrowed into circulation by the government. (Irredeemable money "notes" began to be issued in 1861 with the Lincoln Greenbacks.) (Bottom) An example of the first "no promise" irredeemable Reserve "Notes" (green seals); The first 50,000,000 were shipped out on November 26, 1963.

'What Kind of Counterfeiting Operation the Government is Running'

RON PAUL Libe District, TELAS

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LARE JACKSON COMMISSIONAL HOT LINE (713) 287-0202

August 27, 1979

St. Louis, Mo. 63129

Dear Mr.

Thank you for your letter of August 20 and the enclosed copy of your letter to Mr. Volker.

Strictly speaking, it probably is not "necessary" for the federal government to tax anyone directly; it could simply print the money it needs. However, that would be too bold a stroke, for it would then be obvious to all what kind of counterfeiting operation the government is running. The present system combining taxation and inflation is akin to watering the milk: too much water and the people catch on.

Sincerely,

Ron Paul

Member of Congress

In 1958 the late Merril Jenkins, an inventor and member of the Monetary Realists Society of St. Louis (see Appendix 5), made an inadvertent statement to federal officials who were interrogating him concerning his currency machine which the government wanted to use to sell postal materials. He said, "God forbid, if anyone were to come out with a copper slug with a para-magnetic surface, it would look like silver to my machine." In 1965 when the government's copper-nickel slugs hit the market, Jenkins was among the first to realize the government was counterfeiting.

Our Founding Fathers knew a great deal about counterfeiting. Originally they thought paper money was a great thing because they could print the paper and pay for the paper, ink and labor with what came off the press. They were, after all, responsible for the old saying, "not worth a continental." However, by the time they signed the Constitution, all knew the meaning of paper money inflations. George Washington said: "If ever again our nation stumbles upon unfunded paper, it shall surely be like death to our body politic. This country will crash." Consequently a very tough stand was taken on money law. The 1792 Coinage Act not only said that a certain amount of silver and gold, in coin form shall be current as money, but that copper and nickel coinage was token coinage worth far more at its face value than at its commodity value. (Its debt settlement ability was limited to 25 cents).

On June 24th, 1968 the last silver certificate was received in exchange for silver in the United States. Since then irredeemable Federal Reserve "Notes," physically printed by special arrangement with the government but created by bookkeeping entry at the privately owned Federal Reserve Corporation, have circulated exclusively.

If we assume for a moment that we agree with numerous officials and judicial decrees since the time of the Civil War—that Congress has the power to declare anything it wants to **be money** (even privately issued paper)—the fact that they haven't done it must be emphasized. That fact places every contract, that does not specify dollars of what, in a precarious position at best. It must also be emphasized that nowhere does the Constitution authorize Congress to delegate "authority" to create money or interest rates to a federally-chartered private banking system, nor does it authorize Congress to create money at all.

Many of the money explanations and information that follow are either distillations from a speech made by Mr. Jenkins or have been influenced by the same.

^{4.} Notes to be valid and binding, must specify exactly what is to be paid to whom and when it is to be paid. Money notes issued prior to 1963 used to indicate plainly what, specified as either gold, silver or "lawful money" (which is both gold and silver), was to be paid to whom ("the bearer") and when it was to be paid ("on demand"). Today's "notes" say nothing more than "This note is legal tender for all debts public and private."

Dollar: An Abstract Term of Measurement

The eye hath never seen, nor the hand touched a dollar.

—Mitchell Innes, (an entry in a 1913 banking law journal)

If what is us'd as a medium of exchange is fluctuating in its value it is no better than unjust weights and measures, both which are condemn'd by the laws of God and man, and therefore the longest and most universal custom could never make the use of such a medium either lawful or reasonable.

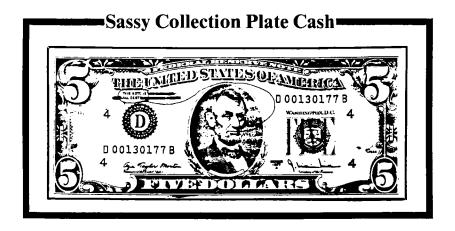
—Roger Sherman (the only person to sign the Continental Association of 1774, the Declaration of Independence, the Articles of Confederation and the United States Constitution)

An ounce is part of a pound system of measurement. Sixteen ounces equals a pound. A quart is part of the liquid system of measurement. A peck, quart, bushel and pound will measure almost anything. The measurement system of money is the troy system in which one hundred cents equals a dollar. The word dollar—according to law, a specific quantity and quality of gold or silver in coin form— is in a system of measurement that is limited to the monetary system of the United States. As Merril Jenkins used to say, "When the dollar of silver coin was current as money, the term dollar could be applied to it because the dollar was the unit of monetary measurement for what was current as money within the United States. We could have had a dollar of silver, but we called it a silver dollar instead and in doing that we twisted it around and gave the measurement the faculty of being an entity. We speak of silver dollars and gold dollars but there never have been any such things.

"If you walked into a store and said to the storekeeper, 'I want a peck,' you would stand there a long time until you said a peck of what. If you said you wanted a quart, the same thing would happen. They would want to know a quart of what. We used to call that round cartwheel of silver, a silver dollar, which is the same as walking into a store and saying, 'I want a bread pound, I want a milk quart, or I want a potato peck! There isn't any such thing!

"There are only three levels of our consciousness and perception. For example, we sit on chairs, adjacent to tables, often with pens and paper in our hands. All those things are tangible. We can feel them, touch them, see them, taste them or hear them break. They respond to our five senses. That is the first level of perception. There is another level of perception under which things do not exist but if a thing is simply mentioned, everyone forms a picture of it. Mermaid, leprechaun, Santa Claus and Easter Bunny are examples. Those kinds of things represent a second level of perception in which things don't exist but we all recognize them. Many people think the term dollar fits into that category because they know there are no dollars and there are no mermaids. However, dollar fits into a third category.

"There are things—we all know what they are—but we can't conjure up a picture of them as objects of thought. Try to imagine and describe the contents of a cup full of inches without describing inches of what or the container. It is impossible to do. There is no way you can form a picture of those items because they are measurements." The term dollar remains a specific amount of gold or silver in coin form, paper "dollar" imposters not withstanding. There is nothing in circulation today for the term dollar to measure.



The folly of a society believing it can enjoy peace, progress or a solid economic foundation built upon long term debt will provide a bitter economic and political lesson for the naive.

The Monetization of Debt

Since the direct method of printing money to finance government expenditures is prohibited in the United States Constitution, the monetization of government deficits has occurred indirectly. I can find no benefit accruing to the whole of society from debt monetization, but the risks are very serious and can be expressed in one word, inflation.

—Darrel R. Francis, July 18, 1974, before the House Banking and Currency Committee, and just prior to being relieved of the position of President of the Federal Reserve Bank of St. Louis (emphasis added)

By a continuing process of inflation, governments can confiscate, secretly and unobserved, an important part of the wealth of their citizens. There is no subtler, no surer means of overturning the existing basis of society than to debauch the currency. The process engages all the hidden forces of economic law on the side of destruction, and does it in a manner which not one man in a million is able to diagnose.

—John Maynard Keynes

Debt is the undelivered portion of an exchange and the hand maiden of our government-sponsored paper money inflation. Just how debt becomes money is not as unfamiliar as one might think. Those green pieces of paper we are all familiar with represent monetized debt. Debt can be monetized personally when, after taking a bank loan, we enter some numbers into our checkbook and proceed spend our debt as money by writing numbers on pieces of paper called checks. But there is another way in which it can be done that is much more insidious. Merril Jenkins explains: "It involves slugs, typified by the difference between the dollar of silver coin (or silver dollar if we didn't know any better) and the Eisenhower "dollar," which is a slug. It is well known that it only costs three cents to produce such a slug.

"If I give up a dollar's worth of my labor and I get a dollar of silver coin in return, I have been fairly well compensated. But if I take a slug for a dollar's worth of my labor and know that 97 percent of it is missing, I know that a debt has been established. By taking a copper "dollar," I have not received 97 percent of what I should have gotten and 97 percent of the debt has been monetized in my mind.

"Modern Money Mechanic" (a free booklet published by the Federal Reserve since 1961), explains that many people sense that money must come into existence either automatically as a result of economic activity or as an outgrowth of government operations. On page three this mysterious process is revealed. The booklet says, 'the actual process of money creation takes place in commercial banks: as noted earlier, demand liabilities of commercial banks are money.' The Fed booklet goes on to explain that a 'dollar' bill is nothing more intrinsicly than a piece of green paper and deposits are merely bank entries. Two Faces of Debt, a booklet put out by the Chicago Federal Reserve, further explains that the United States government issues securities and non-interest-bearing debt currency or paper money. 'Currency is so widely accepted as a medium of exchange that most people do not think of it as debt.' According to the Fed, public and private debt is here to stay and all that is needed is its 'prudent and intellectual management.' "Since the Federal Reserve Board of Directors not only determines how much paper "money" the United States federal government can borrow for the national "checkbook," but accumulate substantial interest in the process of extending bank credit and services, it is only reasonable to expect them to want to insure a certain amount of longevity by "prudent and intellectual debt management." After all, their profits must be enormous—certainly public deficits are.⁵

^{5.} Merril Jenkins turned a 37 page document over to his congressman for action in which he outlined a method by which we can go back to lawful redeemable receipts for deposit without causing chaos. The proposal is more sophisticated than the method used by the Founding Fathers in 1781 or after the Civil War. In essence it puts the commercial banks through a bankruptcy proceeding by reversing the Legal Tender Act. It is like a bankruptcy proceeding, so that we can use all of the numbers on all the pieces of green paper we have to buy back the wealth of our nation (which the commercial banks have come to hold through their issuance of the green pieces of paper). It allows the same banks and personnel to issue redeemable currency for deposits of bona fide gold, silver, and copper coin. (Congressman Ron Paul of Texas in HR391 (1982) called for repeal of the Federal Reserve Act and a congressional buy-back of its assets.)

Sound Results

Growing numbers of people see the money issue as the most important one, since constitutionally, the option of printing-press money creation does not exist, and in the hands of either the government or one of its favored cohorts it amounts to an unlimited power to steal the wealth of the people, to fund wars at will and tax unborn generations without representation (through outrageous deficit spending). The growth of the underground economy, estimated by the IRS to be over 20 percent of the national economy (and growing), can, in large measure be directly attributed to the irresponsible money and tax policies of the government. Cash and barter systems are frequently indicative of officially sanctioned monetary corruption.

Due to excessive monetary irregularities, grass roots pressure is building in a number of states to have a proper audit of the nation's gold reserves. The Financial Times of London has even shown interest in the subject by a series of articles bringing up some rather uncomfortable questions.

Extremely strong support is behind the recent efforts to have the Federal Reserve Corporation indicted for criminal activity, specifically involvement in violations of Title 12 USC 152, Title 18 USC 334 and Title 12 USC 441. The Honorable Charles A. Lindbergh said: "Under the Federal Reserve Act panics are scientifically created: the present (1920) is the first scientifically created one, worked out as we figure a mathematical problem." Recent "memorials" or resolutions from the state legislative houses of Alabama, Arizona and Washington have requested that the U.S. Congress "repeal the Federal Reserve Act of 1913." More states are expected to follow. Officials in other states such as Indiana, Pennsylvania, Montana, Utah, North Carolina, and South Carolina have pledged efforts for similar resolutions to the Congress. Other sensitive Fed complaints are brewing in Texas, Florida and Wisconsin. The vote in the Arizona House was passed by 51 to 0! The Alabama State Resolution not only said the Federal Reserve was illegal, but that it was "an oppressive and extortionate privately owned economic monopoly." The Washington Resolution calls for the State Attorney General to bring suit in the Supreme Court. Each of these states investigated the Federal Reserve and came to the same conclusion: That Congress had no authority to give a private corporation the right to coin or regulate the nation's money. For years the federal judges in the lower courts have always found a way to stop private individuals bringing similar complaints. The various states, however, have legal standing to take the issue directly to the Supreme Courtand they must be heard. (See Appendix 2-C for further details.)

^{6.} Annual audits of the nation's gold supply are required by law, however, in 30 years only two attempts have been made. The 1953 "audit" covered only 5 percent of the alleged gold. The 1974 "audit" credited the inspectors with "visually inspecting non-inventoried compartments" without breaking the seals on solid iron doors. Further details available in Mr. President, Where is Our Gold? by Edward Durell, Box 586, Berryville, Virginia 22611.

People are often heard saying, "The dollar ain't what it used to be." Some of these people, knowing what dollars are, have taken the position that they haven't received a reportable or taxable quantity of them. Consequently, basing their discontinuance of tax payments exclusively on the money issue, they file no tax returns of any kind. Others being fully aware of the aforementioned laws and particularly mindful of 31 USC 742, which says:

All stocks, bonds, Treasury notes, and other obligations of the United States [Fed debt-"notes" are circulating debt obligations of the United States] shall be exempt from taxation by or under State or municipal or local authority. This exemption extends to every form of taxation that would require that either the obligation or the interest thereon, or both, be considered, directly or indirectly, in the computation of the tax....(Emphasis added.)

have caused the states in which they live to suffer their inability to pay state and local tax assessments. People simply **choose** not to break the law or violate the spirit or letter of the Constitution. No doubt, this sort of uprightness gets the attention of state officials and acts as persuasive encouragement to cause them to act to restore the sound, lawful money of the United States.

Previously only on rare occasions have some members of the judiciary taken a honest look at the money issue. One such person was the Honorable Martin V. Mahoney, of Credit River, Minnesota, who wrote the muchtalked-about Credit River Home Mortgage opinion (see Appendix 2-B). The Court's judgment was entered in December of 1968—only months after all Federal Reserve Notes became irredeemable. Mahoney, bound by an oath to support the Constitution, realized that if a conflict existed between the Constitution and an Act of Congress—the Federal Reserve Act or the legal tender laws, for instance—the Constitution must prevail.

His ruling was quite plain: nothing in the law gives the Federal Reserve Corporation banks the right to create money by bookeeping entry or O.T.A. (out of thin air) as people now say. The Bank filed a timely Notice of Appeal after losing in Mahoney's court room and deposited two of their Federal Reserve "Notes" with the appropriate court clerk. However, the Appeals Statute required a \$2.00 deposit with the Notice of Appeal. The Honorable Martin V. Mahoney refused to accept the "notes" or consequently allow the appeal. He did, however, ask the bank to appear and show cause why his ruling should be reversed, but the bank dropped the case giving up its claim to \$14,000.00 rather than making an attempt to demonstrate that Federal Reserve "money" is worth anything more than the paper it is printed on. Unfortunately, Mahoney was found shot in the head shortly thereafter, allegedly by his own hand.

The Fifth Amendment And Blanket Objections

Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them.

-Miranda v. Arizona , 384 U.S. 436 (1966)

The preceding sections of this chapter have discussed the grounds upon which people can argue that they have no tax liability. The Fifth Amendment, on the other hand, provides the grounds for refusing to acknowledge any of the particulars of one's financial operations.

On the 11th of April, 1974, in the case of U.S. v. Garner [424 U.S. 648, (1976)], the Ninth Circuit Court of Appeals ruled 7 to 5 that Mr. Garner, a gambler by profession, could not take the Fifth Amendment on the witness stand, with respect to questions regarding the sources of his income, since he had declined to exercise this right earlier, at the time of filing his tax returns. Specifically, the Court ruled that:

Essentially, the question is whether in this situation the Fifth Amendment is a right which can be invoked retrospectively or whether it is a privilege which must be claimed when the incriminating information is is requested. Here, we hold it to be a privilege which Garner should have asserted in his tax return. Having failed to do so, he may not claim its benefit during his trial. (Emphasis added.)

The seven-man majority opinion ruled that a person is entitled to decline to give information that is requested on a tax return, by asserting his Fifth Amendment right at the time of preparing his return.

Even more interesting is the dissenting minority opinion, which upheld the right to "exclude incriminating answers on tax returns at trial even though the defendant had failed to invoke his privilege on the return." The opinion went on to say:

There is no evidence in this record to indicate that Garner knew of the privilege, and under Zerbst's standard for the waiver of a known right, the court is directed to indulge the reasonable presumption that he did not. The presumption is reasonable not only because there is absolutely nothing on the return itself to make him aware of the privilege, and because it is not common knowledge that one may refuse to answer questions on a tax return, but also because it is still uncertain, to lawyer and layman alike, that such a privilege indeed exists. (Emphasis added.)

What is significant about the Garner ruling is that both majority and minority opinions recognized that a taxpayer can claim the Fifth Amendment in refusing to answer specific questions on a tax return. Subsequently, in 1976, the Supreme Court upheld the Ninth Circuit Court's ruling, by a vote of 8 to 0.

It is a matter of law that the Fifth Amendment is guaranteed as a right of every person, and that no person may be penalized for claiming its protection. No judge can lawfully deny it when "properly" taken by anyone. It should be noted that Mr. Garner didn't take it "properly" according to the majority opinion of the courts. The judiciary has declared that the proper place to take the Fifth Amendment is on your tax return; but one cannot make a "blanket objection," as a number of early Fifth Amendment filers found out.

Blanket Objections

Tax return questions must be objected to *individually*. The Appellate Court, in the well-known Jerome Daly case ruled: "The chief error in defendant's position is his blanket refusal to answer any questions on the returns relating to his income or expenses for the years in question." (U.S. v. Daly, 8th Circuit #73-1059, July 20, 1973.)

The Fifth Amendment also protects custodians of corporate records [see U.S. v. Curcio, 354 U.S. 118 (1957); also Hale v. Henkel, 201 U.S. 43 (1906) and U.S. v. Sullivan, 274 U.S. 259 (1927)]. In the Sullivan case the court said: "The Fifth Amendment applies to every means by which one may be compelled to produce information which may incriminate." Though the IRS may subpoena corporate books and records, it cannot compel an explanation of what happened to them if the custodian claims he can't produce them because he doesn't have them.

It is beyond the lawful power of the courts to punish anyone because he has exercised his Fifth Amendment right. The most emphatic proof of the fear the government must have of all taxpayers taking a tax lesson from Garner and Daly and simultaneously claiming the Fifth Amendment on their tax returns is the deafening silence of both the bureaucracy and the media on such important Court decisions.

The Fourth Amendment and the 2039 IRS Summons

The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

-The Fourth Amendment

In the IRS's bag of dirty tricks are many tyrannical practices which violate both the letter and spirit of the Fourth Amendment as well as 18 USC 2236. Although people don't generally center their discontinuance of income tax payments on this issue, the abuse of the Fourth Amendment is so intertwined with the causes of the original and present American Tax Revolts as well as with the issue of the "fruits of the poisoned tree," that it is wise to be familiar with its privacy and protections, "guaranteed by law."

Constitutionally speaking if a policeman (an executive branch public servant) wanted to arrest someone, he would have to go to a judge (a judicial branch public servant) and swear out a proper Fourth Amendment search and seizure warrant. Any law purporting to give him authority to issue his own warrant would immediately be challenged as unconstitutional.

Under our republican form of government with its system of checks and balances and separation of powers, the IRS is supposed to be similarly constrained, the same as any other part of the executive branch. Thus, if an IRS agent wanted to search private premises or examine private papers he would have to (a) have probably cause to suspect a tax crime had been committed; (b) make an oath or affirmation upon his belief; and (c) make a particular description of the persons and or items to be searched or seized; before a judicial branch judge as a prior condition of the execution of a search or seizure against any person who doesn't volunteer to waive his rights.

Yet the IRS has repeatedly asserted that it is exempt from these Fourth Amendment requirements. And while this assertion has been upheld by a number of judges, it does not stand up under public scrutiny. It is also sharply at variance with the explicit Fourth Amendment restrictions on revenue agents in the early years of our country.

The Founding Fathers and the Fourth

Many of the Founding Fathers were also members of Congress when the 1789, 1790, 1791 and 1799 revenue acts were passed. These acts contained precise Fourth Amendment requirements before searches or seizures of private property could occur. In the 1815 Internal Revenue Act, the same kind of respect for the Fourth Amendment was re-affirmed (see Appendix 2-D for relevant portions of early revenue acts).

The reason for the unmistakable language and intention of the Founding Fathers with respect to the Fourth Amendment stems from the revenue collection policies suffered by the colonists. For example, not long before the Declaration of Independence and Revolution (November 20, 1772), the BostonTown Committee adopted "A List of Infringements & Violations of Rights," which said in part:

...these officers are by their Commission invested with powers altogether unconstitutional, and entirely destructive to that security which we have a right to enjoy; and to the last degree dangerous, not only to our property; but to our lives...

Each of these petty officers is intrusted with power more absolute and arbitrary than ought to be lodged in the hands of any man or body of men whatsoever;...His majesty gives and grants...full power and authority...[at] any of their wills and pleasures, as well By Night as by day to enter and go on board any Ship, Boat, or other Vessel...within the limits of their commissions; and also in the day time to go into any house, shop, cellar, or any other place where any goods...are suspected to lie concealed, whereof the custome & other duties...shall not be, duly paid...unto the Collectors....

...the said house, shop, warehouse, cellar, and other place to search and survey, and all and every of the boxes, trunks, chests and packs then and there found to break open.

Thus our houses and even our bed chambers, are exposed to be ransacked, our boxes, chests & trunks broke open ravaged and plundered by wretches, whom no prudent man would venture to employ even as menial servants; whenever they are pleased to to say they suspect there are in the house wares &c for which the dutys have not been paid. Flagrant instances of the wanton exercise of this power, have frequently happened in this and other sea port Towns. By this we are cut off from that domestick security which renders the lives of the most unhappy in some measure agreeable. Those Officers may under colour of law and the cloak of a general warrant, break thro' the sacred rights of the Domicil, ransack mens houses, destroy their securities, carry off their property, and with little danger to themselves commit the most horred murders. [Original spelling. Original emphasis shown by bold italics.]

These same complaints are again heard today.

A 1662 Act of the British Parliament allowed any person authorized by one of the infamous "Writs of Assistance" which was nothing more than a general search warrant, to take a Constable or other public officer and seize any prohibited and uncustomed goods, and in the case of any resistance, to break in. The general search law of 1662 was imposed on the plantations in America in 1696, but it was only enforced in the American colonies between 1761 and 1776, the very years of the American Revolution. Yet, at the same time the British were sowing the seeds of their own destruction in the American Colonies, two very famous English legal cases, Entick v. Carrington [2 Wils. K.B. 274, 95 Eng. Rep 807 (K.B. 1765)] and Money v. Leach [3 Burr 1741, 97 Eng. Rep. 1075 (K.B. 1765)] produced condemnations of general search and seizure warrants. An Englishman's home was his castle and, generally speaking, so it was in the United States of America too—that is, until the IRS boldly revived its own version of a general search warrant.

The 2039 IRS Summons— A General Search Warrant

Taxes are the life blood of this nation.
Collecting taxes is a thankless job:
As officers and agents of the Internal
Revenue Service, we are more than just
an arm of the Government. We are the
heart and hands of the United States Treasury.

There is, however, an increasing number who willfully disregard their obligation, resist the payment of taxes and even openly criticize the Internal Revenue Service.

Washington, and all of us, are gravely concerned over this growing contempt for taxes.

Agents are herewith directed to discourage non-compliance through investigation, prosecution, and other statutory sanctions within our broad authority.

-from the film Harry's War'

One of the IRS's chief tools "to discourage non-compliance" is the general search "summons." Today, IRS agents claim they have the power and authority to issue at will, what amounts to the very same kind of general search warrants that caused the first American Revolution. They may carry a supply of such documents. They are in the habit of "summoning" people to audits with them, and procuring records and documents from any record-keepers a taxpayer may have hired, including accountants, banks and attorneys.

The IRS bases its alleged right to issue its own general search warrant known as the 2039 administrative "summons" on its broad authority "to collect taxes" and on the following section of the IRS Code (Title 26, USC 7602):

For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized — (1) To examine any books, records, papers, or other data which may be relevant or material to such inquiry; (2) To summons the person liable for tax or required to preform the acts, or any officer or employee of such person, or any person having posession, custody, or care of books of account containing entries relating to business of the person liable for tax or required to perform the acts, or any other person the Secretary may deem proper, to appear before the Secretary at a time and place named in the summons and to produce such books, papers, records, or other data, to give such testimony, under oath, as may be relevant or material to such inquiry; and (3) To take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry.

No doubt the above "authorization" "To examine..." has been regarded by the IRS as sufficient for its breaking-and-entering operations, as much as, the "To summons... has been deemed adequate for writing and issuing their own search and seizure documents. Fortunately, in recent years, despite bold, on-going IRS coercion, the alleged authorization, "To take such testimony" has been stymied by Fourth and Fifth Amendment constitutional protections via the standard Privacy Act Notification which reveals to all who read it, that

^{7.} American Film Consortium, Inc., 804 Cascade Drive, Sunnyvale, California 94087

F:m 2039-C Summons	
In the matter of the tax liability of Lynn D. Johnston SSN: 378-50-4672 13325 Uradilla Road Gragory, MI 48137	-
Internal Revenue District of	<u> </u>
Periods 1975–1977	_
The Commissioner of Internal Revenue	
To Huron Valley National Bank 125 S. 5th Avenue	_
At Ann Arbor, Michigan	
You are hereby summoned and required to appear before.	James F. Douling an officer of the
Internal Revenue Service, to give testimony relating to the tax liability of the periods shown and to bring with you and produce for examination of Copies of all records for 1975-1977 produced. Gregory, MI 48137 to include has a signature cards for any and all as a transcript of account or ledger of forthly statements for all checking. Deposit times Deposit tickets and withdrawal time. All loan application. Loan agreements and repayment ache any firemedial statement. Any other correspondence. Business address and telephone number of Internal Revenue. 7. 0. Box 12511, Detroit, MI 48232	te following books, records, papers, and other data: intaining to Lynn D. Johnston of 13325 to not limited to: rounts and for all savings accounts and scounts the accounts the accounts
Place and time for appearance: at _Boom 2075 Reference Building, 477 Michigan /	Ness Detroits NI 48226
on the day of Coth	19 79 at 9 60 o'clock 4 .M.
Issued under authority of the Internal Revenue Code	
this day of	mber 1977
James Nous	ing Special Agent
Signature of Issuir	g Officer Title
Signature of Appro	Group Fanager - 08 wing Officer Title
(If applicable)	

Part C-To be given to notices

Form 2039-C (Rev. 3-77)

any information or testimony given to the IRS may be given to the United States Justice Department. Of course, it is common knowledge that the purpose of the Department of Justice is to prosecute people criminally—whereas the purpose of taking the Fifth Amendment and keeping your mouth shut is to avoid such prosecution. As pointed out in Chapter Two by Sixteenth American Jurisprudence "an unconstitutional statute [such as the one above]...is wholly void, and ineffective for any purpose...it bestows no power or authority on anyone, affords no protection, and justifies no acts performed under it..." No doubt, lawless bureaucrats have a history lesson to learn.

Let us assume that Congress imposes a tax on a product as it has done with distilled spirits and such tax requires that x percent of the goods produced in a given time span shall be delivered to a government building. What if the producer of the goods (a) either fails to inform the government of his production of goods, or voluntarily files a "production of goods" return but understates the amount of goods produced; and (b) puts the untaxed goods in boxes, storing them in a private warehouse owned by a third party? Would the government have the authority, in view of the Fourth Amendment, to "seize" such boxes of goods on mere suspicion? Both the Fourth Amendment and the early legislative, executive and judicial history of our country says no!

The following circumstances have contributed to the current disregard of the Fourth Amendment: the attitude held by many people that books and papers (or information discs) are somehow not really tangible goods in the same sense as distilled spirits; the mere existence of the Sixteenth Amendment and subsequent IRS sponsored fear and confusion over the word "income"; the fiction that seizures and subsequent in rem⁸ judicial proceedings against things like your bank records, are somehow exempt from Fourth Amendment requirements; and, because of wars and rumors of war since the Civil War, the growth of an increasingly paternalistic and oppressive government that does anything, anytime, and anywhere it pleases.

There is historically no constitutional difference for Fourth Amendment, "probable cause," purposes between seizing books and papers and seizing any other tangible property—distilled spirits, enemy ships, war goods, uncustomed goods or whatever.

In a unanimous 1933 opinion, the Supreme Court noted the historical "revenue connection" with the Fourth Amendment:

The [Fourth] Amendment applies to [search and seizure] warrants under any statute; revenue, traiff, and all others. No warrant inhibited by it can be made effective by an act of Congress or

^{8.} Legal charges or proceedings against property rather than against a person. A bureaucrat's accusation (and ticketing) against an automobile rather than against the individual alleged to have committed the crime is a prime example of in rem activity.

otherwise... Under the Fourth Amendment, an officer may not properly issue a warrant to search a private dwelling unless he can find probably cause therefore from facts or circumstances presented to him under oath or affirmation. Mere affirmance of belief or suspicion is not enough.

Nathanson v. United States 290 U.S. 41, (1933)

Where the Fourth Amendment is concerned, the intent of the Founding Fathers, the enforcement sections of early American revenue laws, and unanimous Supreme Court opinion totally exempt us from the kinds of "fishing expeditions" the IRS regularly engages in when it summons property or individuals for either investigations or audit interrogations.

The obvious conclusion is that the IRS 2039 "summons" does not compel the production of anything or anyone! Rather, the Fourth Amendment is something of a "Catch 22" in that Internal Revenue relies on its "2039 fishing expeditions" to produce facts leading to "probable cause" without which it would be extremely difficult, if not impossible, for the IRS to show "probable cause" sufficient to obtain a proper judicial warrant, much less to collect an unauthorized direct tax on wages, fees for service or first-time commissions.

Should the IRS walk in and ask to look at your records, you could demand due process of law (under the Fifth Amendment) by saying, "you'll need a Fourth Amendment search warrant to search anything here." The same thing could be said to OSHA, the building inspector, and dozens of uninvited others. Constitutionally speaking, no government agent can search anything without a Fourth Amendment search warrant, unless the parties involved waive their rights by telling the government agents they don't need one. It matters not whether the search is to be of a private home, a corporation, the living or the dead.

Faced with a demand for a proper search warrant, an IRS agent may be expected to leave. Subsequently, in some cases, the IRS may go into federal district court and file a petition ordering you (or your third party record keepers) to "show cause" why you are not required to comply with their 2039 summons. At this point, either or both of you can reply that the summons is defective in light of Fourth Amendment requirements for searches and seizures, citing the relevant portions of the early revenue acts found in Ap-

^{9.} In the case of a person who chooses not to voluntarily become involved in the affairs of another (including an employee) or waive his own rights, declining to talk to the IRS will keep it short, simple and safe. If the IRS can manage to persuade a judicial branch judge to issue a court order—known as a subpoena (or subpoena duces tecum for the production of documents or other physical evidence)—requiring testimony and court attendance, there will be, at least, the benefits and protection of third party observers (which should eliminate any IRS threats or rudeness), a record of the legal proceedings, and witness compensation. The process is one which respects your rights, particularly with respect to due process of law and self-incrimination.

pendix 2-D and the Supreme Court ruling in the Nathanson case as supporting law.¹⁰

Bad Faith

Due to the fact that many courts have allowed the IRS a de facto exemption from the Fourth Amendment and because of an apparent lack of judicial interest in addressing the issue currently in a direct manner, the Supreme Court has created a much ignored "good faith" standard in specific relation to IRS cases. Naturally government agencies and agents are assumed to act in good faith (despite the overwhelming evidence to the contrary in the case of the IRS), causing the burden of proof for bad faith activites to lie with the victim [see U.S. v. Powell, 379 U.S. 48 (1964) and U.S. v. LaSalle National Bank, 437 U.S. 298 (1978)]. Typical of the bad faith activities of the IRS is their in rem prosecutions in the civil courts when they have a long standing criminal investigation of the concerned individual in progress. IRS form 3949 (proof of a criminal investigation) can be inquired about via the Freedom of Information Act as it is evidence of bad faith by the IRS when attempting to use the court's civil process to gather information that will aid in their subsequent criminal prosecution. The IRS vexatiously initiated six searate "civil" prosecutions to gather evidence against me in 1978, long after numerous Freedom of Information Act documents proved they had begun their criminal investigation (see IRS form 3949 alleging the "criminal" activity of "protesting taxes" dated 12-29-77 on page 81). Well into their actual criminal investigation of me, the criminal division of the IRS requested a "cooperating" revenue agent in the civil division (see the corrupt IRS Memorandum dated November 22, 1978 well after numerous "civil" actions in court — and the '2039 Summons for Criminal Use' document also dated months after the "civil" prosecution had begun - on pages and 82). Bad faith activities by bureaucrats are, so to speak, the fruit of the poisoned tree. Consequently, they should be brought to light

^{10.} Prompted by the IRS and the Treasury, recent moves in Congress (H.R. 6300), if successful, would by "law" give bureaucrats the power to seize a taxpayer's bank accounts without a hearing or court order of any kind if the bureaucrat says he believes the money was acquired from an "illegal activity" including any "crime," "fraud" or "abusive tax shelter." After a person's bank accounts have thus been wiped out in clear violation of the Fourth Amendment, it will be of interest to note that another law pending would make bureaucrats immune from lawsuits. Since the government intends to take 50 percent direct "tax" off the top, it should not be expected to then start a criminal proceeding in court and chance losing such a handsome cut. These moves should be read as official desire to increase government revenues by promoting large crimes of all sorts (which is a clear violation of the Fifth constitutional purpose: To promote justice). Some people might also interpret such moves as official notice that the government intends to destroy numerous financial institutions by willfully creating mass withdrawals by all people who value due process of law as much as their money.

along with Fourth Amendment violations by IRS agents as a legal and moral justification for denial of whatever is sought.

The next chapter discusses the actual methods people are using to discontinue payment of erroneously laid and paid taxes.

IRS Form 3949 Alleging Criminal Activity

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Internal Revenue Service

memorandum

date: November 22, 1978

to: Chief, Criminal Investigation Division Through:

(1) Chief, Examination Branch 4 (2) Chief, Examination Division

from: Rodney L. Katka Group Manager 1411/2411 REGEIVEN

NOV 2 9 1978

DISTRICT DIRECTOR
CRIMINAL INVESTIGATION DIVISION
DETROIT, MICHIGAN

· H Ehiberty 48107

subject: Request for Revenue Agent in the Case of Lynn D. Johnston

In response to your request of November 15, 1978, for a cooperating revenue agent, Ron Edgerton has been assigned to the case.

He can be contacted at 378-2152.

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Sodney L. Katha Rodney L. Katha

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Form 55	35 (2-77)	TINAL			Departmen	t of the Treasury - Inte	mai Revenu	e Service
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Civil Prosecution Expiration Form

NAME AND ADDRESS OF TAXPAYER	i	2. STATUTE OF LIMITATIO 041578	NS DATE 3. NOTIFICATION DATE
	i	EDGERTORS :	
	;	5. SROUP NO.	5. FOST OF CUTY
		1411	Ann Arbor
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(a) Consent Secured			
(b) Filing Suit on Rejection of Claim			
(c) Irregular Assessment Period (Explain	in in Item 12, Remarks)		i
(d) Tax May 8e Assessed at Any Time	- Sec. 6501 (c) case	·	
(e) No Extension Necessary - Claim			
(f) Taxpayer Refused to Execute Con-	sent		<u> </u>
Z. REMARKS			
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NOTICE OF STATUTE EXPIRATION FORM 895 (PART III REV. 7-70)



CHAPTER FOUR

TAX ULCERS: 'TIS BETTER TO GIVE THAN RECEIVE

The legal right of a taxpayer to decrease the amount of what otherwise would be his taxes, or altogether avoid them, by means which the law permits, cannot be doubted.

Gregory v. Helvering, 293 U.S. 465, 469 (1935)



come "quiet drop-outs."

nce people come to fully realize the bureaucracy's abuse of the Constitution and pursuant law in its tax-collection policies, they react in different ways. Some, believing silence is golden, join the burgeoning "underground economy," resorting almost entirely to cash transactions or barter while others be-

Quiet drop-outs don't generally attend meetings or read Tax Revolt literature. In many cases they may change from credit to cash transactions, change residence to another IRS district, or take new employment with one of the many small or medium-sized enterprises engaged in shielding all or part of its operations, thus making a quiet transition more secure and smooth. Often, the quiet drop-out's focus is on money rather than liberty or respect for the law, although some of them do eventually end up at educational tax meetings—after as long as 15 years in some cases!

Due to the limited capacity of the IRS and the courts (IRS "court" has a back-log of about 50,000 cases currently), quiet drop-outs seem to have a very good chance of going their quiet way. Nor does "let sleeping dogs lie," seem to be such bad advice if there is any truth to the rumors that have floated around in the last six or seven years about nameless irate taxpayers having engaged in sophisticated technological activities that erased portions of the IRS magnetic data banks in certain regions. After all, if a computer has "forgotten," why be a squeaky wheel? It could invite an investigation.

In recent years, as taxes and inflation have reached ever-higher levels, many people, who are either not attracted to, or who have tired of, the numerous high-priced tax avoidance schemes, have taken a serious look at the law and their constitutional rights with respect to not only the income tax but also the social security tax on employment, sales tax, etc. The techniques they use to mend their erring ways and accord the law its proper respect follow. In addition to resting on a foundation of law, the principles of liberty and constitutional rights, these techniques and strategies largely serve to force the bureaucracy into a position such that it either obeys money and tax law and respects people's rights or it faces heavy losses of tax revenue coupled with time-consuming and expensive political prosecutions.

Getting Your Feet Wet

There are hundreds of taxes. It is simply not possible to discontinue payment of all of them. Many taxes are indirect and hidden in the prices we pay for the goods we purchase. However, there are a number of taxes (and victimless crime" fines), relatively small in amount, that many people pay directly without ever giving them a second thought. Since the principles involved are often the same as for non-payment of income taxes, and the political and financial risks for non-payment are comparatively slight, we will examine some of these first.

The Telephone Conversation Tax

Congress shall make no law respecting. . . or abridging the Freedom of Speech, or of the press. . .

—The First Amendment

The federal tax on telephone conversation, however small it may be, is as offensive to the principles and morals of libertarians and constitutionally-minded people as a small tax on religion or the right to breathe would be. Consequently, large numbers of people, who know their rights and the law, have stopped paying this inappropriate tax. A sample of the kind of notice they give to the local telephone company with *each bill* is shown below. The notice is signed and sent each month after deducting the tax from the telephone service bill.

To:	
	(Telephone Company)
	en: Enclosed you will find my payment
for telep	hone services. The amount of the "tax"
	been included. I am not refusing to pay
	f so ordered in a proper court of law, but
	lizing this legal way of making a good
faith cha	allenge to a tax which is in violation of
my freed	dom of speech as protected by the U.S.
Constitu	tion.
Signed:_	
Dated:	

As long as the telephone company is paid for the services it renders, non-payment of the government's tax on conversation cannot legitimately be a cause for any interruption of services. Small or rural companies, however, are not always aware of this. You may have to point out to them that by cutting off your telephone service after you have taken this action, they are violating your right to police and fire protection and due process of law,

thereby laying themselves open to both state and federal prosecution.

In July of 1976, when I declared (in writing) my intention to discontinue payment of the telephone conversation tax, the local phone company was quite unimpressed with my explanation of the reporting procedures followed by other companies, and shut off my service for 18 months. The ensuing legal wrangles which I refer to as the five-court-shuffle, were largely caused by an incompetent or malicious judiciary. The situation was infuriating, not to mention the inconvenience of having to go three miles to a public coin phone.

However, the story did eventually take a somewhat ironic turn. I finally produced a letter explaining to the telephone company the proper method under the law for reporting telephone customer non-payment of the federal conversation tax and outlining the penalties the company might incur by failing to report such instances of non-payment; and shortly thereafter, my phone service was restored. The letter was written, at my request, by the District Director of the IRS in Detroit.

Most major companies are accustomed to the correct procedure for handling non-payment of the telephone conversation tax. IRS regulations call for the telephone company to periodically report the identity of persons who have not paid the tax, along with the amount of tax unpaid and the type of services that were rendered.

This type of non-payment is a good-faith challenge to a small unconstitutional tax that has often been paid without a second thought. There are thousands of non-payers; usually they are risking the tax they would have paid anyway, a couple of bucks in penalties and, if they choose, a few minutes in court, should the IRS decide to try to collect. I'm still waiting.

This activity puts the IRS in the position of having to decide whether they would rather have their offices and tax "court" jammed-up with people who know enough about their rights to have self-righteously deducted forty or fifty bucks of inappropriate tax from their telephone bills over a period of time, or whether they would rather go after someone who hasn't paid far larger amounts of income tax, who probably isn't as knowledgable about the law or his rights.

Should the IRS be so ill-advised as to proceed against a non-payer by sending him an official notice of tax deficiency, the general plan of most such individuals is to send a certified written denial of the alleged deficiency and demand a conference with the district IRS office; then an appellate conference and petitioning the tax court, followed by appeals to the federal Court of Appeals and the Supreme Court. While still failing to pay the tax, sufficient currency is left in a bank account to cover the deficiency. Waiting to see if the IRS will unlawfully seize a portion of the bank account could be a time-consuming proposition considering their reasonable priorities and current collection problems. However, if this happens, and one is so inclined the stage is set to file a do-it-yourself suit (discussed later) in federal district court under the civil rights laws for an IRS violation of the Fourth and Fifth Amendments (seizure without a judicial warrant or order and denial of due

process of law). Tax payment is, of course, acceptable to the IRS any time prior to a seizure!

Another course of action is possible for those who don't choose to waive any of their rights by going into the IRS's tax "court," whereby upon receipt of a notice of deficiency, the recipient promptly lodges a denial of the deficiency, with a demand for a trial by jury pursuant to the Seventh Amendment and the U.S. v. Anderson, 584 F.2d 369 (1978). The more skilled individual might then go on the offensive (assuming the IRS ignores your denial and demand), by filing a complaint in the federal district court for civil rights deprivation, actual and punitive monetary damages and or for an injunction against IRS lawlessness or harassment.

The nice thing about discontinuing the telephone conversation tax on freedom-of-speech grounds is that you can pursue the matter as far as you feel able or inclined to, with little risk, financial or otherwise.

Other Taxes and the Money Issue

Instead of citing the First Amendment as grounds for discontinuing payment of the telephone conversation tax, some people base their non-payment on the money issue. Here, they use the Truth and Awareness Stamp that begins, "I protest I cannot pay this tax. . .," signing below the stamp, and sending it in each month with their service payment. This method can be used with most other direct or sales taxes also.

Wisely, people who have seriously studied the money issue try to be precise in their financial dealings by distinguishing between dollars and Federal Reserve "Notes." If they use checking accounts they write their checks out for a certain number of Federal Reserve "Notes," or use the Truth and Awareness Stamps on all checks and deposit slips. If they fill out credit applications, sign or make out any other type of financial document, they scratch out the dollar symbol and replace it with "Federal Reserve Note" ("FRN" for short) or "0", the fraudulent currency or fiat symbol.

Anyone who has studied the money issue knows you can't pay a debt with a debt, nor can any tax, federal, state or local, be paid without breaking the law in Article I, Section 10 of the Constitution. The "I protest" stamp mentioned above is fairly popular, and is used as a declaration when deducting the tax off such things as electric or gas bills.

At the grocery store or in other situations where a tax is being added to the purchase price of a product, those people sincerely desiring **not** to violate the law say, "This is a tax-exempt puchase" or "This will be a tax-exempt purchase, please." Since most clerks are accustomed to tax-exempt purchases by charitable groups and the clergy, it usually isn't necessary to say anything else; just fill out the tax-exempt form handed to you by the store clerk. The information entered on such a form is as follows:

IN ACCEPTING AND ENDORSING THIS CHECK, THE ENDORSER

IN NO WAY ACKNOWLEDGES

HAVING RECEIVED LAWFUL MONEY
There is no real money with 412.5 grains
Standard Silver Troy weight or 25.8 grains
Standard Gold in circulation. Bank Drafts
or checkbook money in lieu of Federal
Reserve Notes or Federal Reserve Notes
are therefore not redeemable in specie.
(U.S. Coinage Acts 1792-1900; Art. I Sec. 8
& 10, Amends. 1,4,5,7,9,10, 13 of the U.S.
Constitution; Ward v. Smith 7 Wall 447453, March 29, 1869); Don E. Williams Co.
v. Commissioner of Internal Revenue, 429,
U.S. 569 (1977)).

(For endorsing checks, notes, bills and forms)

No copy permitted without signed permission of signer(s). Up to \$10,000 fine and 10 years in prison. U. S. Criminal Code Title 18 Sec. 241-242, Amend. 1, 4, 5, 6, 7, & 14 U. S. Const. Fair Credit Reporting Act of April 25, 1971.

(For the face of checks)

Receipt Acknowledgment of **Q** and T.C. only

(For cashing checks, etc. when non-redeemable paper "money" and token coinage are all that can be exchanged.)

Paid for by U.S. Taxpayers

(Although this stamp belongs on all public property, government subsidized products and services, its proper placement would be unpopular—particularly in free lunch circles. No doubt, it would be declared "illegal" also.)

Signature and Endorsement wold unless this draft is paid in GOLD and SILVER COIN.

(For checks written to state, county or city offices.)

AND IS NOT LAWFOL BORRY NOR REDEEMABLE IN SPECIE

(For federal reserve notes under legal tender notice and for banking deposit forms)

I protest I cannot pay this tax as there is no real maney with 412.5 grains Standard Silver Trey well3ht per dollor in circulation, U.S. Calnage Act 1678, Art. 1, Sec. 8 & 10, Amends. 1, 4, 5, 7, 9, 10, 13, United States Constitution.

(For the tax portion of various bills)

INFORMATION AND SIGNATURE INVOLUTARILY SUBMITTED UNDER THREAT OF STATUTORY PUNISHMENT

(For forms requiring you to sign under penalty of perjury or threat of imprisonment such as tax returns, police and court forms.)

PAID FOR BY Private Enterprise

This stamp should be more popular.)

Legal objection 10, United Si		
(number)		
(name)		

The law protects retailers who can *presently* neither collect nor *pay* a tax that "must be had and kept in conformity" with the Constitution and the coinage acts. The purpose of suggesting a questioner call is educational. Many persons have no idea that Article I, Section 10 says, "No state shall...Make any Thing but gold and silver Coin a tender in payment of debts;..." and even less knowledge of anything so remote from daily concerns as the coinage acts.

Since no government official can require a person to violate the law requiring payment of debts by gold and silver coinage and because all accounts in government offices are required to be had and kept in such coinage (measured by dollar amounts), the Miracle Worker Legal Notice is expected to become increasingly popular with those people who sincerely desire to respect the law. The purpose of the notice is to inform the government of your knowledge of the law, affirm your willingness to obey the law and, in effect, declare that your tax and fee payments will not be forthcoming until such time as gold and silver coinage are restored to general circulation as required by law. This notice can also be used as part of a total no tax program.

The card that begins "NOTICE" can be used to notify the government of your generosity, good faith and conscientious intention to pay the parking ticket they've given *your car* as soon as constitutional money is again available to pay it. It is a good idea to send such offers by certified return-receipt mail, retaining copies.

NOTICE

The Bland Allison Act defines a dollar as 412½ graines troy weight standard silver, or 1/20 oz. of gold. It has been changed since to 1/35 oz. of gold. The Constitution of the United States, Art. I, Sec. 10 says that "NO STATE SHALL MAKE ANYTHING BUT GOLD AND SILVER COIN A TENDER IN PAYMENT OF DEBTS" Art. VI of the United States Constitution says that, "THE CONSTITUTION, ...SHALL BE THE SUPREME LAW OF THE LAND".

Therefore, I cannot pay this parking ticket, and you, the City, cannot accept payment because I cannot obtain any legal tender. I do not have any and I do not know where to get any.

However, I will pay this just as soon as the Congress honors its oath to uphold the Constitution and begins once again to coin and issue legal, valid, constitutional money of gold and silver instead of these worthless, phony and inflatable Federal Reserve green stamps.

If Congress won't keep its part of the Constitutional bargain and coin money of gold and silver like Article I, Section 8, Clause 5 commands, there's no way my court can require anyone to pay fines. I'm not here to protect certain people's investments, I'm here to carry out the mandate of the U.S. and the Kansas Constitutions.

—The Honorable Larry Moritz, Municipal Judge, Spearville, Kansas, 1981

Miracle Worker Legal Notice

GOVERNMENT TAX AND FEE COLLECTION OFFICES, OFFICIALS, AGENTS & OTHERS

LEGAL NOTICE

Exhibit of Willingness to Tender THINGS REQUIRED by Law

Official legal notice is hereby given that effective, I,, will no longer voluntarily
tender those THINGS which are NOT REQUIRED by law for debts of or due government offices, officials or agents.
The fact has recently been drawn to my attention that the THINGS (personal, business, cashier, postal and bank notes, drafts, checks, money orders—including those emanating from the Federal Reserve Corporation—and copper and copper-nickel tokens) which I previously tendered voluntarily and which government offices, officials and agents voluntarily accepted, are THINGS of little or no intrinsic value that fluctuate, have uncertain extrinsic value and are of substantially less value than the THINGS REQUIRED by law.
To knowingly and willfully cheat or defraud government offices, officials or agents of what is due them would be criminal regardless of whether or not government offices, officials and agents ignore the matter.
I sincerely and whole-heartedly apologize for my previous thoughtless and ignorant behavior.
This official legal notice is proof that I will, to the best of my ability, hereafter correct and upgrade my performance with respect to what is due government offices, officials, and agents by acting in accordance with the REQUIREMENTS of the law, tendering EXCLUSIVELY those THINGS REQUIRED by the law to government offices, officials and agents, subject only to those THINGS being restored to general circulation by the government offices, officials and agents (or their replacements) responsible for the continued absence of those THINGS from general circulation. Unless I hear otherwise from you by written instrument, I will assume that under the law there can
be no penalty for declining to perform a voluntary act, and that a person cannot be lawfully deprived of his liberty or property because he chooses not to perform a voluntary action. Logically I must also assume (unless I hear otherwise from you) that a person cannot be penalized for failing to tender those THINGS REQUIRED by law when he has exhibited a willingness to do so but is prevented from so doing by the government (i.e. an Act of Congress that has officially withdrawn from general circulation those THINGS which he is REQUIRED by law to tender to government offices, officials and agents).
copies certified mail
Signed and sworn before me a Notary Public, this day of, 19 My commission expires:
seal
92

The Social Security Tax on Employment

We must not allow this type of insurance to become a dole through the mingling of insurance and relief. It is not charity. It must be financed by contributions, not taxes. . . Let us keep out every element which is actuarily unsound. (Emphasis added)

-Franklin D. Roosevelt

We can't ask for support for a plan not at least as good as any American could buy from a private insurance company.

> —The Congressional Record June 12, 1935

Furthermore, we (the Congress) have the capacity under the Constitution. . . to print money' as well as to regulate the value thereof. And therefore we have the power to provide that money. And we are going to do it. It may not be worth anything when the recipient gets it, but he is going to get his benefits paid. (Emphasis added).

—Senator Willaim Proximire to a House Committee on Social Security

It is the eleventh hour for social security. According to a recent Gallup poll only 13 percent believe the system is sound. With maximum social security "contributions" having risen 7,233 percent from 1947 to 1982, those who have been yielding to the IRS coercion that has caused them to make ever-increasing payments are fed up; and they are doing something about it. The aged, who put good faith and hard-earned money into what they were fraudulently led to believe was their individual social security account, are particularly threatened by rumors of the system's bankruptcy and the prospect of receiving the kind of worthless paper money Senator Proxmire apparently intends to be so generous with.

The beginning of the solution to the social security dilemma is not to force (or allow) any more individuals into the system, and to encourage those already in the system to withdraw permanently. Many people are certain the government doesn't have any constitutional authority to be in the medical, old age or disability *insurance business* anyway—even if such programs were constrained by the same legal and financial requirements as legitimate insurance enterprises. Justifiably, the bureaucracy (the same as a common criminal) should have to make restitution and fully live with the moral obligations

See the money entry in the United States Constitution Selected Subject Index in Appendix 1-C.

^{2.} My telephone company told me over 12,000 calls were placed to my number in a four-hour period following an interview on a popular Detroit TV show, Kelly and Company, in which I briefly covered the subject of withdrawal from social security. I understand government officials pressured for equal time to say whatever they could to squelch the enthusiasm and obscure the facts.

and financial consequences of ever having gone into an inappropriate and a fraudulent insurance scheme in the first place; the well-being of those to whom it has made promises is at stake as well as its own good faith and future. The unfunded liabilities left after withdrawals and closure of future entries could, at least in large part, be satisfied by reductions of bureaucrats expense accounts, benefits and salaries (for the duration of the problem) and by the public sale of government property.

The existence of IRS Forms 4029 and 4361 amount to proof of exemption from social security for *some* people who have conscientious objections to it. Other economic and employment facts (such as having another retirement plan and working for the government) constitute exempt status for *some* people³ too. The questions and the instructions on the forms matter little. What is significant constitutionally is the fact that the IRS is attempting to limit or allow exemptions to members of *approved* religious groups and predictably *favored* government groups.

Social Security Exemption Form 4361

Form 4361 (Rev. Mar. 1971)			From Self-Employment Tax for L us Orders and Christian Science F	
Internal Revenue Service		(Before filing	this form see General Instruction B)	
Social security number	2. Check Greigined Mini applicable box: Member of Ri	ister, Priest, Rebbi eligious Order	Commissioned or Licensed Minister 3. Date ordained. (See General Instruction 8) Christian Science Practitioner	ticensed, etc.
4. Name of Denomination or E	ment of \$400 or	more, some pert	in which you had net earnings from self-employ- of which was from services as a minister, priest, gious order; or as a Christian Science practitioner 19	19
me as a minister, member payments toward the cost I certify that I did not it I hereby request an ex- tioner, pursuant to the pri	r, or practitioner) of any public ins of, or provides services for, medic ille an effective waiver certificate temption from payment of self-er ovisions of section 1402(e) of the	iurance which make al care (including t (Form 2031) election inployment tax will Internal Revenue i	ncipiles opposed to, the acceptance (with respect to ser a payments in the event of death, disability, old-age, or in he benefits of any insurance system established by the g social security coverage on earnings as a minister, me respect to my earnings from services as a minister, code. ed by me and to the best of my knowledge and bellef it Date.	etirement or makes social Security Act). mber, or practioner member, or practi- is true and correct.
	Revenue Service Use	7. Name, addre	ss, and ZIP code (Please print or type)	
Approved for exempti	оп			
Disapproved for exem	ption			
Director's signatu	re Date			
File in triplicate with Inte	rnat Revenue Service.	·	Copy 8—To be forwarded	to Social Security

[&]quot;Double-dipping" is the practice of many such people who upon retirement, collect from both systems.

Social Security Exemption Form 4029

4029

Application for Exemption from Tax on Self-Employment Income

OMB No. 1545-1364

Form 4029 (Rev. 10-81)

Rev October (981) Expires 9-30-84 Department of the Treasury and Waiver of Benefits Social security number Name of taxpayer Number and street or rural route City or town, State, and ZIP code Caution: Internal Revenue Service approval of Form 4029 exempts you from self-employment tax only. Generally, as an employee, you are not exempt from Federal income tax withholding or social security taxes. Before you file this form, please read Instruction A, Who May File. (District and location) and as a follower of the established teachings of that group, I am conscientiously opposed to accepting benefits of any private or public insurance that makes payments in the event of death, disability, old-age, or retirement or makes payments toward the cost of, or provides services for, medical care (including the benefits of any insurance system established by the Social Security Act). I request that I be exempted from paying self-employment tax on my earnings from self-employment, under section 1402(g) of the Internal Revenue Code. I waive all rights to any social security payment or benefit under Titles II and XVIII of the Social Security Act. I understand and agree that no benefits or other payments of any kind under Titles II and XVIII of the Social Security Act will be paid based on my wages and self-employment income to any other person. I certify that I have never received benefits or payments under the above Titles, nor has anyone else received these benefits based on my earnings. I agree to notify the Internal Revenue Service within 60 days of any occurrence that results in my no longer being a member of the religious group described above, or in my no longer following the established teachings Furthermore, I understand that if any tax exemption under section 1402(g) of the Internal Revenue Code ceases to be effective, this waiver will also cease to be effective, but only to the extent that benefits can be payable only on the basis of my self-employment income for and after the first tax year in which the exemption ceases to be effective, and my wages for and after the calendar year beginning in or with the beginning of such tax year. The first year I became subject to self-employment tax was (Enter "NONE" if you were never subject to this tax). Under penalties of perjury, I declare that I have examined this application and waiver and to the best of my knowledge and belief it is true and correct. Signed > Dated > I certify that(Name of Taxpayer)is a member of (Name of Religious Group) Name of Authorized Representative (Please print or type) Signature of Authorized Representative For Internal Revenue Service Use Approved for exemption from self-employment tax (see Caution above) COPY A Disapproved for exemption from self-employment tax For Internal Revenue Service Ву (Director's signature) (Date) For Paperwork Reduction Act Notice, see instructions on back.

Form 4029 has been modified since I left the system in 1977. I left by filing a Public Protection Form (also known as an anti-bureaucratic form in some circles) which is referred to as Form 4029R ("R" for replacement—"if thy government's form offendeth thee, replace it'). Currently, the hoops a servile citizen is admonished to jump through are either (a) going through the process of procurring a government job; or, (b) assuring the IRS that your belief system opposes both the means and ends of the social security system, and be (or become?) a person (1) who was not subject to social security taxes before 1968 (i.e. not employed or self-employed); and (2) who filed the IRS exemption form before 1969; and (3) who was and continuously has been a member of an IRS "recognized religious sect having established teachings or doctrine opposing social security benefits;" and (4) whose religious organization provides for its members and has done so for a period of time in the past (such period to be to the specifications and satisfaction of the Secretary of the Department of Health, Education and Welfare); and (5) whose religious organization has existed "at all times" since December 31, 1950. Further than that, the bureaucracy sayeth not, but giveth thou its blessing instead.

If a person, irrespective of whether his religious affiliation is "approved" or not, fills out current IRS exemption forms and submits the same for approval, he is, in effect, placating and bowing down to the little self-made bureaucratic gods who have illegitimately seized power to grant *privileges* based on *their* evaluations of *certain* religions. For those who are so inclined, a letter to IRS, legislative and social security bureaucrats for a list of IRS approved religious sects having teaching or doctrine opposing social security benefits and for a similar list of religious organizations having satisfactorily complied with the criteria of the Secretary of the Department of Health, Education and Welfare, may be expected to provide either claims of "national security" or ignorance.

It is well known that the Amish are a small sect that neither seeks nor accepts government welfare of any description including social security and that their belief system prohibits them from fighting back. The Biblical admonition in Timothy 5:8—"If anyone does not provide for the relatives, and especially his own family, he has disowned the faith and is worse than an unbeliever"—is taken to heart by the Amish and others. The Supreme Court recently decreed that a member of the old Amish order must pay social security taxes because of the government's need to maintain the integrity of the tax system.

The Court by its silence and with all its supposed wisdom, allowed the continuation of an exemption "privilege" (in which court personnel benefit) whereby government employees are exempt from social security self-employment taxes. Government employees, being as numerous as they are, represent a potentially large volume of money which could shore-up the bankrupt system—in sharp contrast to a small Amish sect. It shouldn't be forgotten that the entire state of Alaska also dropped out of the system a few years ago! Ah. . .the blessings of the bureaucracy! The injustice of bureaucratic "ex-

emption double speak" will undoubtedly come home to roost.

Like other dark periods in the history of our nation such as when the high court endorsed slavery, Supreme Court endorsement of tax, religious or employment tyranny will not stand up to public scrutiny. The Court's handling (or refusal to handle) tax "protest," money issue, and Fourth Amendment cases will, assuming the nation survives as a republic, certainly be referred to as the dark days that caused or led directly to this or that. The recent decision against the religious practices and property of the old Amish sect is certainly no exception. As with many other decisions (or refusals), this decree breeds contempt and disrespect for the judiciary because it ignores the peoples' constitutional mandate.

In view of the origins of the Constitution, what possible government interest can compel a person to violate his conscience with respect to his religious beliefs? The master-public servant relationship is being perverted by numerous judges. Unfortunately, Chief Justice Burger, author of the unanimous opinion, and evidently somewhat lacking in divine inspiration decreed that "the state has an overriding governmental interest"—in seizing and spending our money—and consequently, it may be given a higher priority in any matter in conflict with religious conscience or practice.

Obviously, this kind of decision is official notice that the judiciary no longer considers the preservation of the private life, private property and personal liberty guaranteed by the Constitution the "overriding governmental interest,"—and that they have hit the financial panic button. In addition, manipulative bureaucratic practices encouraging the individual retirement account (IRA) should also be read as official notice that you had better make serious other plans. 45 million Americans are covered by private pension plans of which 38 million pensions are insured by a 1974 congressional scheme known as the Pension Benefit Guaranty Corporation.

All decisions of the Supreme Court may be vacated or modified by later justices or by new or re-argument. People whose love of God or liberty is highly placed, may be thankful that the courts can't snatch a conscience as easily as the Bill of Rights and that most of the high court justices are of such old age that their further menace may soon be ended by divine intervention.

Calculations from either an IRA or social security payment record yield impressive figures of \$400,000 or more in principal with compound interest figured at less than 10 percent with roughly the same contribution schedule over a workspan of 45 years. The interest alone at retirement would be near \$30,000 per year. Financial saving programs, other than fraudulent schemes like the social security, really could give "social security" to both an individual and his heirs. However, another manipulative bureaucratic policy, inflation—being what it is—renders any such calculations very nearly valueless until such time as we either go back to constitutional money or all choke to death on the 'Proxmire promise' of a hyper-inflationary government bailout. The situation is one in which "the insured" are not only being cruelly defrauded by the government, but robbed of the value of their money too.

In the interim there are a growing number of social security drop-outs. They are enjoying a peaceful conscience while doing something else (private) with their "money." They are also laying the groundwork that will cause the government to live within boundaries described by phrases like equality before the law, freedom of religion, and fiscal responsibility. No doubt this phenomena has been encouraged by newspaper articles like the one that appeared in the Washington Observer before I dropped out which said: "If your conscience is opposed to your paying the 'social security' tax, get Form 4029 from the IRS and fill it out. You'll not have to pay."

Social Security drop-outs use one of three routes to their goal: the government's exemption forms 4029 or 4361, a replacement statement claiming equal rights (4029R) or an affidavit of religious objection. These forms are administrative remedies. Should any of them be denied, they can become part of the evidence in a civil rights case for relief and monetary damages against the bureaucrat who makes the denial.

Government Forms 4029 and 4361 are so offensive to most libertarian or constitutionally-minded people that very few use them. Both forms ask permission as opposed to making a legal declaration of equal rights.

The other two methods for withdrawal are based on a constitutionalist position of essentially claiming equal rights and protection under the law with other groups or individuals who are exempt. The groups and individuals who have dropped out of social security are either special privilege employees who have alternative programs or those who have religious, philosophical and moral objections to it and either have a method to provide sufficient security to cover their needs in the event of old age or disability, or are members of groups who neither seek such government benefits nor pay for them, but take care of their own instead.

Although some people do involve themselves in seeking the permission of the government to remove themselves from social security via the 4029 or 4361 applications for exemption, the replacement statement (known as Form 4029R) and affidavit have been more effective, inasmuch as the strategy behind them is one whereby the public servant receiving such a document finds it much more inviting to grant the exemption by default rather than to expose himself to the likelihood of any civil rights litigation. The 4029R is the stronger of the two documents. They may both be sent in at the same time. Regardless of the method used, the original copy should be sent to the area IRS office or the Social Security Administration⁴ (both should be informed) by certified, return-receipt mail, keeping a copy for yourself. Some individuals also file a copy with their religious organizations.

Withdrawal from the system should be considered permanent. Any attempt to claim "insurance" or welfare benefits after withdrawal constitutes fraud under 18 USC 1001 and 18 USC 287.

^{4.} Box 57, Baltimore, Maryland 21203

Public Protection Form 4029R For Equal Rights

REPLACEMENT STATEMENT OF TAXPAYER FOR THE UNLAWFUL FORM 4029 UNDER THE GUIDELINES OF THE UNITED STATES CONSTITUTION

(Taxpayer name and address and optionally his social security number)
(IRS district address), 198
Dear Public Servant (or IRS);
I hereby truthfully declare without reservation that I am conscientious objector to Social Security Insurance.
Any effort by the IRS or anyone else to coerce me into joining a federally approved religious sect in order to exercise my constitutional rights is in violation of the First Amendment of the Bill of Rights. Furthermore any individual so inclined, be it a member of your staff or otherwise, who willfully or knowingly acts agains me will be subject to criminal and civil action according to the United States Code, Title 18, sections 241 and 242, and Title 42, sections 1983, 1985 and 1986.
I am aware that individuals in certain religious and employment groups (such as government employees) are permitted withdrawal from social security as a matter of right. I am hereby claiming the same right to with draw under the law, particularly the equal rights provisions of the United States Constitution (see Articl IV, Section 2 and the First, Fourth, Fifth, Ninth, Tenth, Thirteenth and Fourteenth Amendments).
Without delay, kindly send me a letter acknowledging the fact of my withdrawal from the social securit welfare insurance program of the federal government, acknowledging the fact that my declaration of sam was received with my 19 income tax filing by your office in the month of, 19 If I do not hear from you within thirty days I shall assume you have acknowledged my withdrawal and so to speal "granted and approved my exemption." However if this is not the case be sure to advise me of the name address, and position of the official who has taken such unlawful action against me.
P.S. Please also indicate the total amount of money paid into this insurance program by myself and all o my previous employers as well as the correct method for recovery of those funds in light of my cancellation and withdrawal. No benefits have ever been sought.

■ Social Security Affidavit ■

NOTICE AND AFFIDAVIT OF RELIGIOUS RESIGNATION FROM THE SOCIAL SECURITY SYSTEM

County of		
I,	, social security number	a resident of

, county of

1. That because of my religious beliefs I am conscientiously opposed to acceptance of the "benefits" of any public insurance or tax which purports to make payments in the event of death, disability, old age, or retirement or makes payments towards the cost of, or provides services for medical care (including the benefits of any insurance system established by the Social Security Act).

. state of

- 2. That I hereby waive any and all rights to any type of social security payment or benefit under the Social Security Act and understand and agree that no benefits or other payments of any kind under the Social Security Act shall be payable to any other person on the basis of funds collected from me.
- 3. That I have never received benefits or payments under the Social Security Act nor has anyone else received benefits or payments on the basis of funds collected from me.
- 4. That I hereby voluntarily and in fear of my God do resign from the Social Security Program as of this date.
- 5. That any and all accounts and records associating my name with the Social Security Number are to be closed as of this date.
- 6 That all F. I. C. A. Social Security funds collected relative to my account since the year to this date are due and owing and are to be returned to me immediately plus an appropriate adjustment for inflation.

Further the affiant sayeth not.

, city of

being duly sworn, deposes and says:

Before me, a Notary Public, on this day person whose name is subscribed to the foregoing inst scribed his or her name thereto for the purpose pressed.	rument, who	swore to and sub-
Given under my hand and seal of office this	day of	19 .
My commission expires the day of		, 19

After affecting an exempt status and determining the amount that has been paid in (by contacting the Social Security Administration—use their form for a quicker reply) and checking this against your own records (they admit losing nearly 90 billion bucks in contribution records), refunds have been sought by three methods. First, one can file a 1040X (general IRS refund form), in which the amount to be refunded is entered on the F.I.C.A. overpayment line. This method makes use of a strategy we will refer to again later in this chapter: When government forms are courteously filled out, IRS computers seem more likely to kick out the appropriate checks in a prompt fashion. The second method of seeking a refund is simply to make a written request for it from the Social Security Administration; or thirdly, you can file a lawsuit against the Social Security Administration.

There are no guarantees of a refund when using any of these methods; in many areas, for example, the bureaucracy has even denied that exemption Form 4029 exists! Refund requests or lawsuits for refunds should be filed within three years of withdrawal.

Upon or, at the latest after, affecting withdrawal from the social security system, social security payments should cease and employers should be so notified. They will want to stop deducting social security payments and cease making companion payments into a disclaimed and disavowed "retirement" system. Any employer interference or coercion in the matter of withdrawal or cessation of contributions would be prima facie evidence of an attempt to deny an employee his civil rights and therefore actionable under the law for both actual and punitive damages. Neither the Social Security Administration nor the IRS will indemnify an employer against such legal claims or court costs.

The time to come to terms with the disaster of the Social Security insurance fraud is now while the baby boom generation—who has been and will continue to be its worst victims—is still young enough to recover and make sound private arrangements for their future security. Any government representative who opposes an end to the fraud invites prompt impeachment proceedings or vigorous support for his opposition before the next election.

The End To Withholding

When people realize that they have, in fact, been paying income tax that they aren't subject to or don't owe, they take steps to eliminate any inappropriate tax payments in the future. This can be accomplished by one of two methods: using independent service contracts, or filing for W-4 Exempt status. Many also try to obtain refunds for taxes improperly paid in the past three years, and further set the record straight through the filing of amended returns, affidavits, and or letters of repudiation.

Independent Service Contracts

The Constitutional prohibition in Article I, Section 10, which reads, "No

State. . .shall pass any bill. . .or law impairing the obligation of contracts. . .", provides a huge amount of legal and financial security to those who wish to make use of contractual agreements for doing business and acquiring or dispersing goods and services in the marketplace. The three examples of independent contractor agreements found in Appendix 3-A are quite clear about the equal and independent status of the parties involved, as well as the rights and responsibilities of each party.

In the past decade thousands of people have used independent service contracts to gain new independence and economic control over their lives. Many employers are actually quite eager to enter into these kinds of contracts, for the reason that they are no longer required by the government to do the things necessary in employer-employee relationships, like make coerced contributions to the various governmental schemes, such as social security. Each contractor gains something of value—more control over his affairs and liberty—and each skates out from under the heavy hand of bureaucratic interference by assuming the responsibility for his own successes or misfortunes.

Businesses using independent contractors may have the endorsement side of their checks printed with stamps such as the one below.

In accepting and endorsing this check the undersigned warrants that he is an independent contractor in connection with labor and or materials furnished by reason of which this check is given. Endorsement hereof constitutes indemnification of maker of this check for all causes including personal claims, insurance and tax payments.

The benefit of independent contractor status is that all compensation (or cost) is received (or paid) directly, greatly reducing the IRS's opportunity to be coercive in financial matters. Due to the popularity of such arrangements, new IRS directives, regulations and other laws are probably on the horizon; however, any such efforts will clearly be unconstitutional until such time as Article I, section 10, clause 1 is repealed. Needless to say, any efforts along these lines will be vigorously opposed by constitutionalists and libertarians.

The W-4 Form

As explained in Chapter Three, the IRS's policy of collecting a direct tax on incomes is based on thin air. This position seems to have gained large acceptance as a result of the political and monetary needs associated with the United States' involvement in World War II. The climate of the times was



Form W-4 Department of the Treasury—int		Expires 4-30-83
1 Type or print your full name Miss Lynn Johnston	2 Your social security number 4029 R - 197	7
Home address (number and street or rural route) Post C(Fice Box スサ34 City or town, State, and ZIP code AND ARYDOR, Michigan 48106	Status Note: If married, but le	nried nhold at higher Single rate gally separated, or spouse is a check the Single box.
4 Total number of allowances you are claiming (from line F of the worl 5 Additional amount, if any, you want deducted from each pay. 6 I claim exemption from withholding because (see instructions and a X Last year I did not owe any Federal income tax and had a right b X This year I do not expect to owe any Federal income tax and income tax withheld. If both a and b apply, enter "EXEMPT" or line 6b, are you a full-time student	check boxes below that apply): to a full refund of ALL income tax with d expect to have a right to a full refu here.	Tes Sho
	Charles	1pril 1 12
7 Employer's name and address (including ZIP Today OR EMPLOYER'S USEON	LY) R Office code + 9 En	ngloyer -dentification number

one of emotionalism. The early 1940s witnessed an almost unquestioned acceptance of the federal income tax withholding scheme [the Tax Payment Act of June 9, 1943, Ch. 120 (Sub. Ch. D) 57 Stat. 126], purportedly a temporary measure!

Government form W-4, which is available at any IRS office if one's employer doesn't stock it, allows a person not liable for income tax payments to claim exemption from withholding. It is important to note the exact wording on the form, because it is signed under penalty of law. The W-4 says, in the important part, that "I claim exemption from withholding. I incurred no tax liability in the previous year nor do I anticipate I will incur any liability this year." Most people who know the law and their rights are confident they incurred no tax liability in the previous year, regardless of whether or not they may have inadvertently paid a tax.

According to the last line of the Privacy Act notification with the W-4 instructions, "The routine uses of the withholding allowance certificate information include disclosure to the Department of Justice for actual or potential criminal prosecution or civil litigation"—regardless of how the form is filled out. This is the same kind of warning that comes with the instructions for filling out an income tax form, and the same care for correctness of detail is appropriate.

Currently, when a W-4 is filled out "exempt," the form is good for only one year and must be renewed each year before April 30. If you do not declare a tax liability on April 15 for the previous year, then you are eligible to file. An employer must honor a new W-4 form after 30 days notice and at the beginning pay period of a calendar quarter (January 1, April 1, July 1, and October 1). For example, if you want your W-4 to become effective on January 1, it would be appropriate to fill out the form, sign it and fill in the date of January 1, but give it to your employer on or before December 1. A W-4 form-letter such as the one shown may be used by people who have reason to anticipate employer problems.

A number of workers have encountered obstacles in affecting a W-4 exempt status. Often a company payroll clerk will tell them that the company computer won't accept the W-4 "exempt" but will accept it with 99 allowances instead. Since it is the employee (not the payroll clerk) who is responsible for what is put down on the form and who also is the one who could be prosecuted for any inaccurate information, it may be appropriate to politely remind the clerk of 26 USC section 7206 (the IRS Code), which states:

Any person who — willfully aids of assists in...or advises the preparation...of a document, which is fraudulent or is false...shall be guilty of a felony and upon conviciton thereof, shall be fined not more than \$5,000, or imprisoned not more than 3 years...

Some employers have refused to honor an employee's W-4 exempt because they are afraid that the IRS will hold them liable for the tax. This type of misunderstanding stems from the fact that employers are liable to the IRS for the

Employee Position-I.D. Number

Date

Subject: Employee's withholding taxes exemption

Dear Bookkeeping;

Pursuant to the Internal Revenue Service rules and regulations that a "certificate of exemption" from the withholding of federal taxes be submitted (via a W-4 form and similar state revenue form) to one's employer upon hiring or before April 30 of each year, I do now as of this written instrument for the so-called "taxable year" in question, so file and give notice thereof.

My legal position, made in good faith, for claiming exemption thereof, is that I incurred no tax liability last year, nor do I anticipate that I will incur any tax liability for this year. Further, I am not a "tax rebel." I am a sovereign citizen who will support and defend the United States of America against any and all enemies foreign and domestic and pay any and all taxes lawfully imposed and collected which are used for those purposes commanded in the United States Constitution and pursuant law.

Additionally due to the fact that in recent years I have authorized the withholding of a portion of my compensation under the false assumption that I would incur a tax liability, I have sought the return of those moneies from the federal government as per section 7422 of the IRS Code (Title 26) and other similar state revenue code provision, which compel the filing of a claim for refund with the federal or state government prior to filing civil action in the appropriate federal or state court. The federal and state governments owe me a refund for amounts erroneously taken from my wages. I have filed IRS form 843 for 3 years back as well as the appropriate state form claiming taxes were collected in error.

Kindly note that my W-4 certificate of exemption becomes effective on or before at your option , 19 and please adjust your preparations with respect to compensation due me accordingly.

Sincerely,

*The last two sentences of the second paragraph are optional.

payment of withholding taxes which their employees have requested and authorized them to withhold and pay to the IRS. Unfortunately this is an example of fear based on ignorance. The IRS continually uses unlawful directives and regulations to intimidate employers. It realizes employers are fearful of audits because they have likely had to "shade" much of their operation for tax purposes in order to survive. The IRS uses this fact as a form of "blackmail," subtly making a number of employers co-conspirators.

Any employer who interferes with the rights of any employee, regardless of any IRS regulation or directive, is in violation of **Title 42 of the United States Code**, **Sections 1983 and 1985**, which can mean heavy financial costs and a prison sentence. A simple "plug-in" lawsuit for actual, compensatory and punitive damages as well as for an injunction against such employer interference and confiscation of an employee's property is shown in Appendix 4-A. Unauthorized withholding of an employee's compensation amounts to a prejudgment garnishment of his wages and a violation of his civil rights. Due process of law dictates that nothing be taken from you *over your protest* without a properly issued court order after you have been accorded a fair trial and have exhausted all appeal rights.

It appears that an increasing number of employers realize they are more dependent on their employees than they are on the IRS. Employees are beginning to take matters concerning their money and their rights more seriously than ever before. The wrath of an employee (or former employee in some instances) can be as unpleasant and costly as that of IRS—even worse, perhaps, as there are often hundreds of employees who have reason to be so agreived.

In addition to correcting the record regarding one's tax liability by filing a W-4 exempt, one should, in the interest of consistency, simultaneously file IRS form 843 for refund of erroneously paid taxes. A separate form should be filed for each of the preceding three years.

Dropping out of income tax withholding does not make the IRS any too happy. Some drop-outs may receive a politely worded offer to recant their W-4 exempt filing known as a 1407SC IRS form-letter. It should be promptly answered to avoid having the IRS boldly cancel the exempt status at the employer level. The IRS, after receiving your employer's notification of your W-4 exempt filing, may send you the 1407SC request to nullify your W-4 exempt by default — (they want to make it easy.) It underhandedly offers and suggest you consider changing your W-4 exempt to allow withholding. In so many words, they are saying, 'Oh, please don't do this — won't you please change your mind — your former volunteerism we want topreserve — and if you don't reply to his letter within the time stated (15 days) — we're going to tell your employer to start withholding for one — in fact, we'll tell him you have no objection!' A simple response is shown in Appendix 3-B. It may be amended slightly according to personal circumstances. It should be sent to the IRS by certified, return-receipt mail with copies retained.

Affidavits

Affidavits are legal documents made in good faith that remain unquestioned unless a challenging party can prove perjury. Such documents may be executed by anyone, simply by writing and signing under oath before a public notary statements of fact and belief (each stated as such) as are true. Affidavits going out of state should have notary seals stamped on them. Affidavits must be dated and may be witnessed by others in addition to a notary.

The "I owe no income tax" is probably the simplest methods of correcting the record with respect to monies inappropriately paid to the IRS in years past. The 'I owe no income tax' affidavit shown here, properly filled out, is a legal document which, after being received by the IRS totally negates previous financial statements and tax returns. Copies of such affidavits should be retained by the sender and only mailed by certified, return-receipt mail. This kind of legal document shifts the burden of proof onto the IRS, should they decide they want to dispute it. This kind of affidavit is not only easy to execute but devastating, since in practice, Internal Revenue would be hard pressed to prove virtually anyone owed an income tax if it were not for the expertise and persistence it uses in misleading and tricking the average person into declaring he has a tax liability in the first place—and then further intimidating him into waiving most of his rights and volunteering the private particulars (as well as a large portion of his compensation). A more interesting affidavit than the two shown here will be found in Appendix 3-C.

Letters of Repudiation

The purpose of a letter of repudiation is to negate your signature on all previous tax returns. It is short and sweet but not notarized, although it may be witnessed. It is not generally considered as strong a document as the above-described affidavits; however, if it is sent to the IRS in the same manner as the affidavits, it could later be summoned by court process, should an individual ever be in a position in which he needed to squelch any previous financial statements or tax returns. It is always gratifying to have the IRS produce or introduce documents in court that benefit the defense. It is safe to say the IRS must dislike letters of repudiation as much as "I owe no income tax" affidavits.

Amended Returns

The most involved method of correcting the record regarding monies paid to the IRS in error is to file amended returns going back to the first date of your incorrect filing, which could be in the 1940s for some people. It should be noted that although tax prosecutions don't generally go back more than a few years, there is no statute of limitation on criminal prosecution.

The IRS provides amended return forms with the year designation left blank. They can be amended in either one of two ways: By claiming the Fifth Amendment on each line having to do with the amount or sources of one's

The "I Owe No Income Tax" Affidavit

AFFIDAVIT

I owe no income tax. Any statements made to the contrary were made in error. Such statements reflect error and misunderstanding and are hereby repudiated.

FURTHER THE AFFIANT SAYETH NOT.

	(Signature)
Date:	(Street Address)
	(City, County, State)
On this day of the month of , 19 signed and sworn to before me a Notray Public	, the foregoing document was
My commission expires:	
	(Signature)
Witness	Witness

Not Required to File Affidavit

State of county of

I.

BEING DULY SWORN, DEPOSE AND SAY:

- 1. WHEREAS the income tax law of 1954, as amended is made pursuant to the 16th Amendment to the Constitution of the United States and;
- 2. WHEREAS Article I, Section 2, Clause 3, of the United States Constitution is an estoppel against a direct tax without apportionment and;
- 3. WHEREAS all direct taxes shall be apportioned, and the income tax law of 1954, as amended, is confined, limited, and restricted to taxes without apportionment, and;
- 4. WHEREAS taxes without apportionment are limited to the category of indirect taxes and:
- 5. WHEREAS the United States Supreme Court decided in the case of Brushaber v. Union Pacific Railroad, 240 U.S. 1, (1915) that there are two great classes of taxes, direct taxes on the one hand and indirect taxes, such as excises, duties and imposts on the other hand and;
- 6. WHEREAS the United States Supreme Court confirmed in the case of Brushaber v. Union Pacific Railroad, 240 U.S. 1, (1915) that the 16th Amendment does not purport to confer power to levy income taxes in a generic sense and;
- 7. WHEREAS an income tax is a tax levied on the exercise of a privilege or franchise (see East Ohio Gas Co. v. Tax Commissioner of Ohio, 43 F2nd 170, (1930), American Airways v. Wallace, 57 F2nd 877, (1932), Flint v. Stone Tracy, 220 U.S. 107 (1911) and;
- 8. WHEREAS the United States Supreme Court in the decision of Brushaber v. Union Pacific Railroad, 240 U.S. 1, (1915) stated that the conclusion reached in Pollock v. Farmers' Loan and Trust Co., 157 U.S. 158, (1895), did not in any degree involve holding that income taxes generically and necessarily come within the class of direct taxes on property, but on the contrary, recognized the fact that taxation on income was, in its nature, an excise entitled to be enforced as such and;
- 9. WHEREAS the Code of the Internal Revenue nowhere identifies franchise or excise taxable to private individuals, the United States citizen such as myself can only come to the conclusion that the Internal Revenue Service cannot lawfully apply the Code (Title 26) toward this private individual as a lawful implementation of an indirect tax. No section of the Code (Title 26) purports to identify the franchise taxable to private individuals. As an individual, I an not a person required to file an income tax form.

Signed

SUSCRIBED AND SWORN TO BEFORE ME This day of 19

Notary Public

"income" or, more correctly, receipts; or by "zeroing out" the new amended return. Some people also offer to amend or re-file if the IRS can show them how to do so without waiving any of their rights. Most of the individuals who zero out their returns are putting zeros on each money line because they are both careful and precise in their financial records and speech with respect to what the "\$" symbol actually means—a dollar being a dollar and Federal Reserve "Notes" NOT being the subject of any inquiry. Ready-to-sign Fifth Amendment returns for previous years are available through various tax and educational clubs. They should be sent certified, the same way as mentioned earlier.

Taking The Plunge

The only thing necessary for evil to triumph is for good men to do nothing.

-Edmund Burke

Wages, fees for services, loans and first-time commissions are representative of "money" that "comes in," as the result of an equal exchange. They do not constitute income under the intent and legal meaning of the Sixteenth Amendment. Thus, people who made less than the minimum "dollar" "income" stipulated in the income tax return instructions in any given year are not required to file a return. Not filing, for those persons with a long-standing "voluntary" habit, is the biggest plunge of all—and it is exhilarating! Doing nothing in this case is a great deal.

Those who wish to file a return for a refund of taxes withheld in the preceding year, or for other reasons, might use one of two methods discussed in this section, or possibly mark their return "filed in fear and protest." Additionally, in this section we will first take a look at "funny money" relief and then, lastly, at peripheral devotees who give their assets away to religious institutions.

"Funny Money" Relief

The same monetary system that was established on April 2, 1792, is in effect today.

—Bruce A. Budlong, Department of the Treasury, 1977

Exactly what gives the bureaucracy one of the biggest ulcers of all is the tenacious good faith and willingness to obey the law that has taken hold in numerous communities in the last few years. For instance, Merril Jenkins, wrote all kinds of letters to the President, the banks, the Treasury, the IRS and the Federal Reserve Corporation. He asked everyone of them, "What is the money of account in the United States today and how much is a dollar quantity of it?" This kind of earnest letter writing is becoming very popular. It is educational. The only two other questions (in addition to the two above) that seem to generate much activity are: "Is Article I, Section 10, still binding

on the state of ______?" and, "Would you kindly send me a personally signed letter or a proper certificate granting me permission to violate Article I, Section 10, so that I may pay the income tax, automobile tax and licensing fee, etc.?" The latter two questions are most often directed to the State Attorney General's office. Bearing in mind there are thousands of people involved in such earnest letter writing activities, the only one of those four questions that is known to have been favored by an answer is the third one. A number of attorney general's offices have issued letters similar to the one shown. Constitutionally speaking, federal law binding on any one state is equally binding on all other states of the Union.

Those who have discovered the law and facts on money have developed a fondness for honest money policies and procedures similar to the one embodied in the Tax Notice Letter in which one's public servant is admonished to take proper steps to suspend any penalties that may accrue as a result of administrative delays in answering the letter (also see the Miracle Worker Legal Notice on page 92). Some people even include a "Public Office Money Certificate" that looks rather like check, payable upon presentation, in whatever the Attorney General determines has been declared by Congress to be the current money of account of the United States. Currently public officials are backing off trying to collect on them. As shown earlier by the last legal citation on first 'Truth and Awareness Stamp' on page 89, the IRS and the government are up against their own Supreme Court ruling on the money issue. The opinion in the Williams case, reduced to a line is; You can't pay a debt with a debt. Therefore, since the introduction of monetized debt as money, the bureaucracy (especially the tax collection department) has invited the self-righteous indignation of the taxpayer! The Honest Money Petition is just one of many that law-respecting people are circulating.

Rumor has it that an increasing number of people who understand that paper "dollars" are 100 percent debt (and that they are in large part responsible a huge national debt and for inflation), are covertly engaging in acts of technological hostility. These activities consist of alterations or mutilations of the two forms of "funny money"—Federal Reserve "Notes" and checkbook "money." For instance, the trimming of an eighth to a quarter inch off either type of "money" renders them unsortable by automated banking systems. Staples, spindle gouges and small spots of rubber cement are all giving the "funny money" technology a case of constipation, not to mention the extra square holes punched in government checks and the magnetic ink additions or the alterations to one of the digits of the bank identification number which reportedly have a tendency to gum-up the works further. Each of these pieces of "funny money" ends up having to be hand processed, but the ones with altered bank identification numbers end up careening around the

Available from Spenser Judd Publishers, P.O. Box 143, Sewanee, Tennessee 37375 at a cost of 910. for two books at the time of this writing.

STATE OF MICHIGAN DEPARTMENT OF ATTORNEY GENERAL

STANLEY D. STEINBORN Chief Assistant Attorney General



FRANK J. KELLEY

LANSING 48913

May 7, 1981

Canton, Michigan 48187

Dear

In response to your recent inquiry, please be advised that US Const, art 1, § 10, is binding on the states.

Very truly yours

Michael J. Hodge

Assistant Attorney General

7th Floor, Law Building 525 West Ottawa Street Lansing, Michigan 48913

Honest Money Petition

WE. THE UNDERSIGNED, residents of the State of hereby state that: (1) Whereas any debt ordered by the authority of this State to be paid by one person to another, or to be paid as taxes, fines, or fees to this State or any subdivision thereof, is NULL and VOID if such debt is express in units of paper currency not redeemable dollar for dollar in gold and silver coined and regulated in value by Congress; (2) Whereas any official attempt to enforce payment of debts not denominated in gold and silver coined and regulated in value by Congress is prima facie evidence of a willful perjury of constitutional oath; (3) Whereas any official who attempts to enforce payment of debts not denominated in gold and silver coined and regulated in value by Congress is subjecting a citizen to a deprivation of rights, privileges, and immunities secured by the Constitution of the United States, and shall be liable to the party injured for civil damages, per 42 U.S.C.A 1983; (4) Whereas any loss of revenues or authority suffered by this State or its subdivisions as a result of the prohibiton in Article I, section 10 is a just punishment for this State making unfunded paper a tender, in evasion of the constitutional prohibition; (5) Whereas the State has relief from this crisis by petitioning the federal government to immediately resume coinage of gold and silver and cease borrowing on the credit of the United States; Therefore, let the State of so so petiton.

Name	Name
Address	Address
Name	Name
Address	Address
Name	Name
Address	Address
Name	Name
Address	Address
Name	Name
Address	Address
Name	Name
Address	Address
Name	Name
Address	Address

Money Certificate

THE UNDERSIGNED WILL PAY TO DOLLARS OF THE MONEY OF ACCOUNT OF THE UNITED STATES. AS REQUIRED BY LAW AT 31 U.S. PENDING OFFICIAL DETERMINATION OF THE SUBSTANCE OF SAID MONEY. VOID IF NOT PRESENTED TO PAYOR Signature	PUBLIC	OFFICE MONEY CERTIFICATE
MILL PAY TO		DATE19
MONEY OF ACCOUNT OF THE UNITED STATES, AS REQUIRED BY LAW AT 31 U.S. PENDING OFFICIAL DETERMINATION OF THE SUBSTANCE OF SAID MONEY. VOID IF NOT		
		DOLLARS OF THE
FOR REDEMPTION Name	MONEY OF ACCOUNT OF THE UNITE PENDING OFFICIAL DETERMINATION	D STATES, AS REQUIRED BY LAW AT 31 U.S.C. \$371

I have received your tax notice(s) on and note that these taxes must be paid by for the year(s)

Your office is required, I understand, to conform to the federal statute at 31 U.S.C. 371, to wit:

The money of account of the United States shall be expressed in dollars or units...and all accounts in the public offices and all proceedings in the courts shall be had and kept in conformity to this regulation.

Thus, these taxes must be paid in dollars or units of the money of account of the United States. Coined gold and silver are declared in Article I, section 10, of the United States Constitution to be the only money in which states can enforce payment of debts, and gold and silver are declared to be "as money in the United States" by the Coinage Act of 1792.

However, 31 U.S.C. 408 and 31 U.S.C. 405 (a)-3 prohibit the redemption of any United States currency dollar-for-dollar into gold and silver.

Today's United States currency, of course, is Federal Reserve Notes, into which bank demand deposites are redeemable. Although they are legal tender for all debts public and private, I have been unable to find that either Federal Reserve Notes or demand deposites have been declared by Congress to be the money of account of the United States.

The result is that I cannot pay these taxes in accordance with Article I, section 10, of the United States Constitution, nor can I pay them in the money of account of the United States, as required by 31 U.S.C. 371, until a determination is made for your office by the Attorney General as to what is the money of account of the United States that is expressed in dollars or units.

As proof that I stand ready and willing to pay these taxes, I enclose herewith my certificate for \$ payable (upon presentation) in whatever the Attorney General determines has been declared by the Congress to be the current money of account of the United States.

Please ask that this determination be expedited so that I can pay in full, properly and lawfully. Unless I receive an appropriate explanation from you, I will assume you have taken steps to suspend any penalties that might otherwise accrue as a result of administrative delays. Thanking you very much for your help in this important matter, I am,

Sincerely yours,

cc: Attorney General

Federal Reserve system for a couple of months before they are received by the correct Federal Reserve office. From what I gather, these sorts of things are quietly done (some would say also illegally) to other peoples' checks as honest money supporters come into contact with them. Money mutilators spend the "evidence." Increasingly we are all seeing the evidence in our monetary transactions. To Federal Reserve "Notes," these deeds are done randomly in such a way that they also can be spent back into circulation. The average life of a Federal Reserve "Note" is supposed to be about a year and a half but with "mad as hell," "funny money" recipients out there tearing, sandpapering, staining, burning, etc., I can see a "shelf-life" of about three weeks becoming more common, especially in the wake of continued inflation. Let it be said, the memory of the dollar lives!

Freedom Filers

A couple of years ago a few ordinary working people, who were still on the government-sponsored wage withholding plan, managed to get their 1040 income tax forms filled out correctly. The procedure has caught on like wildfire. These people are called "Freedom Filers." They are people who know they don't owe any income tax and they know enough of the law (as reviewed in the Chapter Three) to fill out a 1040 form with full deductions for all wages, fees for services and first-time commissions, with "credit" being given to such legal citations as Eisner v. Macomber, 252 U.S. 189 (1920), under the "adjustments to income" (or, more correctly, adjustments to "receipts") section of the 1040 form. According to the best estimates obtainable (discounting pirated copies and those persons using regular 1040s in the same way), the first year the prepared Freedom Filer return and instructions were commercially available, Freedom Filers received about 8 million bucks back in total refunds from the IRS. The highest amount returned to a Freedom Filer was just under 30,000 bucks—to a three year repeat customer. These Freedom Filers do not attach 300 pages of "tax protest" materials to their return. They simply fill out the return with a quiet understanding of the direct-indirect application of the income tax. About the only risk involved in this kind of filing is that the IRS may decline to accept it, in which case assuming the IRS also declines to pay off upon your subsequent filing of Form 843 (for return of erroneously paid taxes), the IRS should be considered to have invited a lawsuit for all monies withheld, in addition to legal costs, actual and punitive damages. In the event the Freedom Filer return is introduced in court, the legal cases cited on the return should easily be introduced into the court record by a defendant.

Because this method is based on some of the very cases the IRS claims "proves the income tax is constitutional," Internal Revenue is not expected to be foolish enough to seriously pursue or defend any court challenge of the Freedom Filer return. It is interesting to note in passing that one of the biggest sales areas in the country for the Freedom Filer Kit has been Washington, D.C.

Although no guarantees are given, detailed instructions for filling out a Freedom Filer return, for both current and past years, are available from the kit's creator Gene May or E.J. May Real Estate and Income Tax Preparation or the Michigan Citizens Tax Caucus (see Appendix 5 for addresses). It is also interesting to mention in passing that Mr. May says he has been trying to put himself out of business for years. The Freedom Filer's kit may just do the trick⁶!

An early, unrefined example of a Freedom Filer return (before it was copyrighted) is shown in Appendix 3-D with a full amount refund check that was received shortly after filing. A choice time to file this kind of return is when the IRS is too busy to raise much of a fuss, say between April 1st and April 15th.

The Fifth Amendment Tax Return

Only the rare taxpayer would be likely to know that he could refuse to produce his records to IRS agents.

-U.S. v. Dickerson, 413 F2d 1111, (CA7, 1969)

The correct method of taking the Fifth Amendment on an income tax return, for those so inclined, is very simple. In response to each question that an individual feels may tend to be self-incriminating, the Fifth Amendment is asserted, usually by the phrase, "I object—Fifth Amendment." On the 1040 forms I filed for 1975, each question that had to do with the amount or sources of my "income," had the above phrase noted by it instead of the more common numerical entries. Prepared Fifth Amendment return packages are avialable from the Arizona Caucus Club and others for a small charge (see Appendix 5).

One of the big advantages of the Fifth Amendment return is that if the IRS ever decides to prosecute on a willful-failure-to-file charge, the Fifth Amendment Filer can require the judge to inform the jury of the unanimous Supreme Court ruling in the case of United States v. Garner, mentioned in Chapter Three, on the correct way to take the Fifth Amendment on a tax return. Furthermore, the judge can be required to instruct the jury that no implication of guilt is attached by so filing or claiming.

Some people claim the Fifth Amendment return is a red flag, while its defenders claim it lets the IRS know "they had better not fool around with

^{6.} Recently Mr. May received a written offer from the IRS which attempted to secure his agreement to quit promoting the Freedom Filer Kit. Interestingly, he as suffered demands for free kits from IRS agents, public allegations of insanity, the execution of a general search and seizure warrant (confiscation included money and personal mail), harassment and collusion by and between state and federal agents, and his office and home being fired upon. Currently, to nobody's surprise, both state and federal officials are trying desperately to prevent Mr. May from publishing, selling, distributing or promoting the Freedom Filer Kit, (a serious First Amendment matter). The government has alleged in its paperwork that the kit is seriously interfering with the collection of income taxes. They are attempting to label it a "frivolous" return. Others, who are quick successful with the return, would doubtlessly label it a wonderful return.

this one unless they want to lose." There are a healthy number of Fifth Amendment winners—I was the government's first test case on the "prepared Fifth Amendment packages" and they lost! There are about a half a dozen transcripts of Fifth Amendment trials available through various clubs and publications (see Appendix 5). These cases were all won at the initial level before juries and consequently, while they have some small influence with regard to these matters they are not weighty legal precedents. But the Supreme Court Garner case is as good a legal precedent as anyone could ask for.

It should be noted that the filing of Fifth Amendment returns solves the government's first collection problem—determining who hasn't "volunteered." For that reason those wishing to maintain a low profile, would do well to consider very carefully before sending the IRS a Fifth Amendment return. Additionally, filing a Fifth Amendment return is tacit admission that you have sufficient dollars to be required to file, thereby jeopardizing the money issue in any further defense you might later wish to make.

Many persons who send the IRS Fifth Amendment returns also include the following statement on the top or bottom of their return or as a noted attachment to it: "I offer to amend or refile if you can show me how to do so without waiving any of my rights." In an effort to show sincerity and good faith on the only occasion I filed a Fifth Amendment return, I made that same offer in person at the local IRS office in front of two witnesses (in addition to IRS personnel), after having made the offer in writing on my city, state and federal Fifth Amendment returns. The result of such offers to IRS is usually either being told that "we can't do that" or being told "you'll have to leave," (we heard both on the grand occasion) which is a tacit admission that an income tax form cannot be filled out to suit the IRS without waiving one's rights. This sheds considerable light on the IRS's necessity for muchtouted phrases like "voluntary compliance."

Persons who choose to attach a number of pages or documents to any tax return they may file would be wise to note on the top of each page of the filing that such page is page _____ of ____ number of pages. It should also be noted that by the attachment of "protest material," the charge could be made that the return is nothing but a protest return.

Peripheral Devotees

Resistance to tyranny is service to God.

-James Madison

The First Amendment of the Constitution prohibits government interference with matters of religious conscience and the functions of religion. The Constitution re-affirms the moral or religious sovereignty of a free people.

It is well known in the Freedom Movement that churches and ministers pay no property tax, income, sales tax or any other direct tax on any church property, including the parsonage, and that church congregations furnish all the clergy's material needs. However, they do pay *hundreds* of indirect taxes which are built into the price of products. Sacraments or not, the wine and wafers or beer and pretzels of some of the newer orders contain all the same hidden taxes everybody else pays.

Some churches (mostly those established in the last twenty years), believing the United States to be the promised land spoken of in the Bible, have incorporated the Declaration of Independence and the United States Constitution into the body of their fundamental religious doctrines. Many persons in the world at large also believe these documents to be divinely inspired. Any tax advantages that result from such religious positions are, of course, strictly secondary. "A church is not a building—it is people," as Kirby Hensley, founder of the Universal Life Church, with over 11 million ministers and constitutional law courses said a few years ago, when the validity of his church (which operated out of his garage at that time) was challenged by the bureaucracy all the way to the Supreme Court. Federal Court Judge Battin, upholding the tax exempt status of the Universal Life Church said: "Neither this court, nor any branch of the government, will consider the merits or fallacies of a religion. . . Nor will the court praise or condem a religion, however excellent or fanatical or preposterous it may seem. Were the court to do so, it would impinge upon the guarantees of the First Amendment."

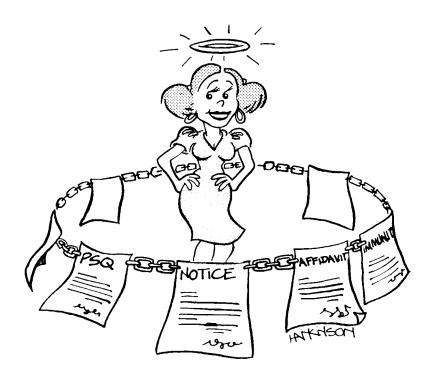
The Biblical phrase, "whenever two or more shall gather in My name. . ." forms much of the foundation for the home churches that have proliferated in recent years. At one point all but three of the property tax payers in Hardensburg, Pennsylvania (and one of the three was the power company) became ministers or formed home churches and consequently were removed from the property tax rolls. Corporation Sole of the Basic Bible Church, however, is a common-law corporate religious entity consisting of one person only. I understand the IRS has conceded the point that Jerome Daly (Doctor of Divinity and Bishop of the B.B.C.) himself may, in fact, actually be a church solely. Without going into the details of any particular religious doctrine, let it suffice to say that some of the newer religious orders are as interesting in their belief systems as those orders which have been around for centuries, and each, as a secondary consequence of its existence, limits government tax revenues.

It should also be noted that recent oppressive activities by the IRS involving a dozen or more bureaucratic religious tests invite serious consequences, not the least of which is civil rights suits for deprivation of constitutional rights under color of law (Title 42 United States Code, Sections 1983, 1985 and or Title 18 United States Code, Sections 241 and 242).

^{7. 601} Third Street, Modesto, California 95351

^{8.} P.O. Box 1708, Twin City Airport, Minnesota 55111

Public Protection Forms



Strength Lies in Knowledge Applied

CHAPTER FIVE

THE BARRIER OF PUBLIC PROTECTION FORMS



ts safe to say the IRS does not like people who do not volunteer to waive their rights or who discontinue tax payments. But they prefer to focus their intimidation and harassment techniques on the well-known or the uninformed. Those who know their rights are more likely to be treated in a civilized fashion by

the bureaucracy as well as enjoy their peace of mind, liberty and property.

Many of the public protection forms illustrated in this chapter have been designed as *defensive* measures people can use against the IRS to prevent having their paychecks robbed by deductions without court orders, their bank accounts robbed by seizures without court orders, their property liened without court orders, their cars and recreational vehicles seized without court orders, and to avoid being sucked into the executive branch tax "court."

Generally speaking, these forms and techniques represent an informed, organized method of exercising one's rights and they are designed in such a manner that any attempt by the bureaucracy to deny or thwart the information or activity required or authorized by the law or the forms amounts to a violation of the rights of a free people. They rest on the foundation of constitutional liberty and due process of law.

The public protection or anti-bureaucratic forms and the principles behind them are adaptable to most intrusive actions from government agents. Needless to say, all users are free to improve upon them if they can. However, just as the ownership of a gun does not guarantee that the target will be hit every time, the effectiveness, authority for, and the risk of using, any of the procedures or forms reviewed here is strictly the responsibility of the user.

The information given is not intended to cover every possible situation or circumstance for use: rather it is meant to encourage the reader's own thinking and inventiveness. The object of public protection forms and anti-bureaucratic devices is personal protection and peace of mind, not a stack of perfectly filled-out forms.

The Bureaucrat Is Felled by a Form

RAPID CITY, S.D. — (AP)

A Rapid City businessman has won the right to give the federal government a taste of its own medicine - a big dose

of red tape.
U.S. District Judge Andrew Bogue decided last week that Ray Godfrey, a 60-year-old brake serviceman, can require a government agent to fill out a form before inspecting his small business.

Last Dec. 18. eight days after Godfrey and 20 employes moved into a new shop, in-spector Alex Salazar of the federal Occupational Safety and Health Administration showed up, Godfrey said.

The inspector's arrival was just a few day after the state attorney general had warned of phony government inspec-tors who demand cash fines on the spot.

"I HAD no way of knowing whether he was phony or not, said Godirey. So he gave Salazar a form entitled "Official Public Servant's Question-naire" which asked, among other things, for Salazar's home address, criminal background if any, the name of the person requesting the inspec-tion and whether Salazar knew if the purpose of a government servant was to serve the peo-

Salazar offered his government Identification and a phone call to his regional office in Sioux Falls, S.D. That wasn't good enough, said Godfrey, who has serviced brakes for 34 years, and he refused to allow the inspection.

Within two weeks, Godfrey was in court in a sult filed by OSHA demanding an inspec-tion of the plant.

They work with asbestos,

and there could be an exposure of asbestos at this loca-tion," said Charles Hines, tion," said Charles Hines, area OSHA director. He sald the federal act authorizes inspectors to enter "without deduring working hours.

"The government's position was that we shouldn't be retype of form, that the presentation of our credentials should suffice," Hines said. BUT BOGUE ruled that a

business does have a right to protect itself against phony inspectors.

The judge ruled out ques-tions about the inspector's background and constitutional rights. But he did allow the questionnaire to seek the inspector's name and identification, his department address, how long he has been em-ployed, whether the investiga-tion is general or specific, whether he will supply a copy of the law involved, whether the complaint came from a private citizen or the government, and the inspector's signature.

■ The Original Public Servant's Questionnaire **■**

PUBLIC SERVANTS QUESTIONNAIRE

Answers to questions should be put down by taxpayer. If, at the end of the questioning, the public servant declines to swear or affirm to the truthfulness of what he has answered, this fact should be noted and the forms sent off as directed.

To be executed in quadruplicate. Original for taxpayer's files. Second copy to head of department from which mubits arranged to the public service.

Name of public servant		
Resident address		
Name of department of government, bu		ch public servant is employed:
Its mailing address	City	State
Did public servant furnish proof of idea	ntity?What was the	nature of this proof?
Is the name given by public servant his	right name?	
Has public servant ever employed an al	ias or assumed name?	
If so, what was it?		
Has public servant ever served time in	prison for a misdemean	or? A felony?
A crime? If answer to foregoi		
ncarceration.		
Will the public servant furnish a copy	of the law or regulation	n which authorizes the investiga-
tion?	-	·
Will the public servant read aloud that	portion of the law author	orizing questions he will ask?
How long has he worked for this agence	7	** *
Has he ever been employed outside of	· ·	
welfare bureau, a government school, etc.?	_	· · · · · · · · · · · · · · · · · · ·
What was the nature of that employme		
What are his qualifications for conduct		
special aptitudes. etc.)		· · · · · · · · · · · · · · · · · · ·
Name of person in government request		
Is the investigation "general" or is it "s		
oce: By "general" is meant any kind of blanket investigation eas. sex religion. Schooling. income, etc. By "special" is	n in which a number of persons ar	elnyalved because of geography, type of busi-
Name of private person (if any) who		
Was private person paid for turning in the	name of taxpayer!	riow much was ne paid: \$
Address Note: Amendment VI of the Constitution says: "In all crim an impartial jury of the state and district wherein the crime sha and to be informed of the nature and cause of the accusation; to aining witnesses in his favor, and to have the assistance of couriminal prosecution, the taxpayer has a right to know the namagainst him. Also, Amenoment V guarantees the right of the in satisfactorily answer the foregoing may provide grounds for reference.	ninal prosecutions, the accused shall ill have been committed, which dist on the confronted with the wimeases used for his defense. Since gove es of his accusers and to also be dividual not to incriminate himself, using to answer questions. See a	Il enjoy the right to a speedy and public trial, by rict shall have been previously ascertained by law, against him; to have compulsory process for obtained investigations are frequently followed by informed of the nature of the accusation brought. Thus, a failure on the part of the investigator to lawyer, if questions remain in your mind on this
Will he (the public servant) guarantee	that the information req	uested will not be used by persons
in departments, bureaus or agencies other th	nan the one by whom he	e is employed? If not, why
Has the public servant been courteous a	nd cooperative?	Has he made any threats?
What is the nature of the threats?		
AFFIRMATIO	N BY PUBLIC SERVA	411 I
AFFIRMATION		
	have given to the foreg	going questions are complete and

PUBLIC SERVANT'S QUESTIONNAIRE*

Public Law 93-579 states in part: "The purpose of this Act is to provide certain safeguards for an individual against invasion of personal privacy by requiring Federal agencies . . . to permit an individual to determine what records pertaining to him are collected, maintained, used, or disseminated by such agencies."

The following questions are based upon that act and are necessary in order that this individual may make a reasonable determination concerning divulgence of information to this agency.

1. 2.	Name of public servant	14.	What will be the effect upon me if I should choose to no
<u>-</u>	Residence address State Zip		answer any part or all of these questions?
3.	Name of department of government, bureau, or agency by		
J.	which public servant is employed	15.	Name of person in government requesting that this investigation be made
	Supervisor's name	16.	
4.	It's mailing address		· · · — · —
5.	CityStateZip Will public servant uphold the Constitution of the United	sex, of an	E: By 'general' is meant any kind of blanket investigations in which mber of persons are involved because of geography, type of business religions, schooling, income, etc. By 'special' is meant any investigation in individual nature in which others are not involved.
	States? Yes No		
6.	Did public servant furnish proof of identity? Yes No	17.	Have you consulted, questioned, interviewed, or received
7.	What was the nature of proof? I.D. NoBadge No		information from any third party relative to this investigation? Yes No
8.	Will public servant furnish a copy of the law or regulation which authorizes this investigation? Yes No	18.	If yes, the identity of such third parties
9.	Will the public servant read aloud that portion of the law authorizing the questions he will ask? Yes No		
10.	Are the answers voluntary? or mandatory	••	B
11.	Are the questions to be asked based upon a specific law or regulation? , or are they being used as a discovery	19.	Do you reasonably anticipate either a civil or criminal action to be initiated or pursued based upon any of the information which you seek? Yes \(\sigma\) No \(\sigma\)
12.	process?	20.	Is there a file of records, information, or correspondence relating to me being maintained by this agency? Yes No If yes, which?
		21.	Is this agency using any information pertaining to me which
13.	• · · · · · · · · · · · · · · · · · · ·		was supplied by another agency or government source?
		22.	Will the public servant guarantee that the information in these files will not be used by any other department other than the one by whom he is employed? Yes No
	If any request for information relating to me is received fr releasing such information. Failure to do so may subject you		
•	AFFIRMATION BY	PUB	LIC SERVANT
	I swear (or affirm) that the answers I have given	to the	foregoing questions are complete and correct in
	every particular		
	Witness	u	/itness

The Public Servants Questionnaire (PSQ)

Whenever a government agent initiates an inquiry or seeks testimony about anything, the answers to the questions on the PSQ can be demanded *prior* to and as a condition of any disclosure being made by the individual concerned. After you have secured the answers to those questions you may decide to exercise the right to remain silent. It doesn't matter whether the inquiry comes by telephone, by letter or in person. The right to have the answers to the questions is secured via the United States Constitution and several laws passed pursuant to it, such as the Freedom of Information Act and the Privacy Act, Title 5 of the United States Code, sections 552 and 552a. See Appendix 3-E for further information relevant to the PSQ.

Although most of our public servants can appreciate our need for more information, they are very reluctant to provide that information if it is about themselves, or if they are planning some kind of unpleasantness for us. Things such as their *home* address, which is the second question on the PSQ, ought to be checked with two pieces of identification such as their official government card if they have one, and their driver's license, which generally will have a picture on it. After all, you will have to know exactly who you are dealing with and where they can be reached should you need to get in touch with them on a personal basis, say for something like having a civil rights lawsuit served on them.

The use of the PSQ lets the agent or agency know that you know your rights by the fact that you are exercising them in an organized manner. They have to take your rights seriously because failure to do so could result in their adverse involvement in one of the much-talked-about civil rights suits. It is safe to say they don't like the Public Servants Questionnaire, and many bureaucrats would just as soon go on to someone else who isn't quite as knowledgeable whenever the PSQ shows itself.

It seems to be general policy that PSQs don't get answered by government agents. Many are probably afraid of some sort of retaliation for previous abusive acts, and I am sure that there is some truth to stories I've heard about IRS agents having received eight yards of sand (fully paid for) in their driveways at six a.m. on a workday and cement boots or inflatable dolls arriving by mail, along with numerous other unwanted items (fully prepaid) from senders unknown. These activities should not be encouraged by anyone, but proper lawsuits for monetary damages and other relief should be encouraged for all who suffer from either government abuse, the threat of it, or the denial or attempted denial of any of their rights.

IRS agents have made inquiries or demands in the mail, by phone and in person, only to be stymied by the PSQ. I don't know of an IRS agent in the entire country who has ever filled one out. What frequently seems to happen is that the agent gets transferred to another case, and a new agent will try again. Invariably the new agent will move on as well. They all seem to want to get their victims to answer their questions by and after waiving any rights

they may have had to decline to answer the questions. I have personally seen grown men from the IRS (on my front porch) begin to shake and lose control of their arms as they touched a Public Servants Questionnaire. This is a very dangerous situation, as many IRS agents carry concealed guns and when they are so terrified that they are actually shaking, they may do anything. So it is wise to be courteous with public servants, and bureaucrats alike, insofar as it is possible without compromising any rights or privileges.

The Public Protection "Notice"

This Notice may be sent to or served upon any public servant prior to commencing any litigation against him for a denial of your rights. It can be adapted to fit any circumstance where a bureaucrat violates your rights or the law, whether it be the Privacy Act (as shown in this sample), your right to due process of law, or whatever.

The Official Agency Questionnaire Explanation Form

This wonderful public protection form (see Appendix 3-F) is based on the same idea as the PSQ. However, it leaves the bureaucrat an "out." Again the form is based on the citizen's right to know or need to know, but this form allows the inquiring agency to forget about the entire matter simply by failing to respond within the time limit given in the form. The idea is to leave the burden of the next move with the agency in an area where they have to respect your rights. This kind of tactic can be used in many other ways.

The Privacy Act (PA) Request Form And The Freedom Of Information Act (FOIA) Form

These two forms are samples and can be used by anyone to find out just exactly what information or files the government is keeping on them or on any particular subject. The examples shown here are filled out to be used with the IRS, but either form may be used to obtain information or documents from any branch or bureau of government by amending them slightly. Without the access to information these two forms allow, government waste, accountability, fraud and discrimination can go undetected, thereby making a bad situation worse. The written request for information can be made in person so as not to have to prove one's identity on paper via a notary or a photocopy of a driver's license or passport.

The extent of government record-keeping is outrageous. When I decided to take a look at a very limited description of the records the IRS had on me, I was shocked. I had made a request to see what personal and business records the IRS had on me in its files for a three-year period. The law requires that an agency respond within ten days. I don't know of anybody who has ever re-

■Public Protection Notice■

The privacy Act of 1974 provides that each Federal Agency inform individuals whom it asks to supply information of the authority for the solicitation of the information and whether disclosure of such information is mandatory or voluntary: the principal purpose or purposes for which the information is to be used: the routine uses which may be made of the information; and the effects on the individual of not providing the requested information. This notification applies to the U.S. Individual Income Tax Returns.

To: (public servant's supervisor)

Re: (cite incident)

NOTICE

On 19 , (your name) demanded of Public Servant, (public servant's name) , to provide him or her will all of the information that he or she was entitled to under the **Privacy Act of 1974**, and the **Freedom of Information Act.**

That said Public Servant, willfully, wantonly, maliciously, intentionally, and criminally refused to provide the information as guaranteed by the law, the law, the U.S. Constitution, and the Declaration of Independence, and the statutes passed pursuant thereto.

That said Public Servant, by his criminal actions has placed said (your name) , in a position of being unlawfully deprived of his or her constitutional rights, all in violation of both federal and state laws.

That this NOTICE is served by mail, upon said Public Servant, prior to commencing litigation, for said denial of rights, and to place said Public Servant on notice that said (your name) demands all of his or her rights now and in the future, as secured by the U.S. Constitution, and the laws passed pursuant thereto, and that any denial of all of these rights will be considered actionable against said Public Servant, without further notice to him or her.

(signature)

(address)

Freedom of Information Request Form

Disclosure Offucer Internal Revenue Service Federal Building City of State of

Requestor
Address
City of
State of
Zip Birth Date
Social Security Number

Date:

Dear Public Servant:

This request is made pursuant to the Freedom of Information Act, Title 5 of the United States Code, section 553.

I hereby request a view of the index of all documents maintained under my name. If such index is in computer language, a translation is also hereby requested. In addition to such an index, I hereby request my personal, business files(s) for year(s).

If you determine that I am not to be allowed the satisfaction of my request, kindly provide me with an itemization and explanation for the withholding of each item.

I agree to pay reasonable costs for locating the requested documents. I will inspect the contents of this order prior to making any order for copies to be made. I agree to pay a reasonable cost for reproducing any documents I may order.

I declare under oath that I am the person making this request, that I have furnished positive identification to the notary and that this is my signature.

Sincerely,

Sworn to me this day of , 19 . Notary Public My commission expires:

■P.A. — F.O.I.A. Request Form

District Director of IRS (address) (city, state)

(address)
(city, state)
(birth date)
(social security number)

Dear Public Servant

This a request under the Privacy Act, 5 USC 552a, and the Freedom of Information Act, 5 USC 552. I am prepared to pay reasonable costs in locating the information indicated below and reproducing any copies I may order.

If some of my request is exempt from release, please furnish me with those portions "reasonably segregable." Also please provide me with an indexing, itemization and detailed justification concerning information which you are not releasing due to any determination of exemption.

I request an examination and possibly a copy of all files indexed and maintained under my name by the IRS and all documents and records containing my name, especially IRS form 3949.

Also, please furnish me with an accounting of all agency disclosures pertaining to my files including the date, nature, and purpose of each disclosure; and the person and agency to whom the disclosure was made (Privacy Act (c)).

Kindly send me a Document 6372 (Rev 11-77), Resource Material, Privacy Act of 1974. Also answer the following questions: What is a "tax protestor?" What criteria does the IRS use to classify "tax protestors?" How many persons in your district have been so classified? What procedures can be used by someone who has become so classified to become unclassified? In addition, I want a copy of Internal Revenue Manual (IRM) 9383.6 and Mannual Supplement 9-G93 dated 10 Jan 79. I request an examination of all materials pertaining to surveillance of private groups, especially those conducted pursuant to these manuals in your area.

Additionally, I am aware that your office periodically submits reports on surveillance or "tax protest" activity, possibly entitled "Quarterly Review of Surveillance Activity" to the national office. I hereby request an examination of all these reprorts and any attached memoranda as well as all records in your area pretaining to the IRS Tax Protest Project, Tax Protest Program, National Office Project 30, and the Tax Protest Coordinator or his reports, the FBI's COINTELPRO Project and the Special Services IRS staff.

I declare under oath that I am the individual making this request, that I have furnished positive identification to the notary and that this is my signature.

Yours, for better government,

My commission expires: Sworn to me this day of

, 19 . Norary Public

(date) (head of agency) (agency)

FOIA APPEAL

Public Servant

Pursuant to 5 USC 552 and the regulations promulgated thereunder, I am hereby appealing the decision of in his or her letter of denying me access to the records I requested on regarding:

(description of the documents)

A copy of my original request and some 's refusal is enclosed for your inspection.

As I consider this material to be clearly in the public interest, I will be expecting to hear from you with the time limitations set by 5 USC 552(a)(6)(A)(ii).

Sincerely, (name) (Address) ceived what they asked for within ten days. Instead, a form letter is sent saying that more time is needed, and if you object you will simply have to appeal to Washington! That, of course, would take thirty days at least!

The day finally did arrive when I was to meet a couple of IRS agents with what the agency had determined I would be allowed to view and have copies of, if I so desired. I walked into the meeting with my tape recorder on and refused to turn it off until I walked out. As is standard procedure, apparently, I was told I would not be allowed to tape record anything without the prior written permission of the Commissioner of the IRS, etc. It was another example of coercive IRS policies that I simply was not going to be coerced by.

The number sequence on the folders went up to thirty-nine for the three-year period. In the two or so hours that followed I noted each numbered folder and each document's existence on my tape recorder. I viewed only the partial contents of eleven of the folders, which was all the agents had with them. This amounted to 510 pages. It was evident from the numbering system that I was seeing only a small portion of what was kept on me for those three years (note the folder numbering codes "1d", "1b2", "15d" in the lower right hand corner of some of the documents from my first FOIA request on pages 80 – 83). I understood why they wanted more time to select the items that were to be viewed. I suspect that very carful selection is made so that nothing embarrassing to the IRS is seen.

Government competence being what it is, I was not really surprised to find proof of IRS efforts to "fix up" some of their paperwork, of perjury, and of illegal surveillance. Some of what I didn't see in my own files, I saw in those of an associate. It seems that the IRS thought it germaine to investigate the reasons why a certain party had not married me. The report concluded that the gentleman did not want to live in Unadilla. I am sure that must seem plausible enough to the bureaucracy, but it certainly was not a representation of fact, and even if it were, it would have been none of their business.

It was particularly interesting to note that the *method* of obtaining this alleged fact was not part of what the IRS decided could be made known. The date of this particular report and the name of the agents making it were also withheld. As is my right, these matters are on the calendar to appeal and litigate for illegal surveillance and harassment (among other things).

Many states have laws similar to these two federal laws governing what records may be kept on private citizens by state agencies. Although, because many state and local agencies are partially funded by federal monies, complaints could reasonably be filed under either or both laws when the records sought are held in state offices.

The Bank Form Letter

The object of the bank form letter is to protect an individual's privacy and rights under the United States Constitution, and pursuant law. It can be sent to any financial institution at any time *prior* to the time a person waives his

Dear

Date

I am a customer of your bank, and I am also a concerned American. One of the things I am concerned about is the illegal tactics that have been used by the Internal Revenue Service in their attempts to intimidate or prosecute taxapyers. It is my understanding that they have been known to conduct searches of taxpayers' records without proper warrants in an attempt to discover incriminating evidence.

I am writing you to ensure that your are aware that the records you hold with regard to my accounts are my private property, and that your are responsible under the law for protecting that property from illegal search and seizure.

I am not, by any means, suggesting that you resist a lawful search warrant issued by a court of law and signed by a judge. I am, however, instructing you to disregard any administrative summons you may receive from the IRS, or any other regulatory body which is not a valid warrant issued by a court of law. I am also asking you to refrain from issuing any information to my Credit Bureau or other credit gathering groups without my prior knowledge and approval. I am also requesting that you inform me immediately should you receive such a summons so that I may retain my constitutional right to intervene with a Court Order in my own behalf.

The usual way the IRS conducts its "fishing expeditions" is through use of their form No. 2039-A "summons" which purports to require the bank to appear and provide the IRS with any and all records on the accounts of the individual name. Your are not legally bound to respond to such a summons, and you are hereby notified that you will be held accountable by me under the law if you furnish any records of my accounts or information about my personal business without my written permission to do so.

Should you wish to take this matter up with your legal department, I offer the following evidence in suuport of my demands, and to assist them in developing a clear policy for your bank to follow in such cases:

- 1. Other banks have successfully resisted IRS administrative summons on behalf of their depositors. Among them are: Oneida National Bank and Trust Company of Utica, New York, Capital Federal Savings and Loan of Denver, Colorado, and Commerical and Farmers National Bank of Santa Barbara, California.
- 2. Grounds used by these banks are: The account holder has the right of intervention in any legal matters which may affect his interests or result in criminal proceedings; and the bank is potentially liable for damages for invasion of privacy unless compulsion by legal process exists (i.e., a valid search warrant issued by a court of law and signed by a judge.)
- 3. Citations offered are: Burrows v. Superior Court 13 Cal 3d 238 (1974); U.S. v. Miller 500 F2d 751 (5th Cir. 1974); Reisman v. Caplin 375 US 400, 84 S Ct 508 (1964); Donaldson v. U.S. 400US 517, 91 S CT 534; U.S. v. Bisceglia 420 US 141, 95 S CT 919 (1975); U.S. v. La Salle National Bank, 437 US 298, (1978); and the Bank Privacy Act of 1978, Title XI (requiring U.S. District Court warrant for Records and or monies).

I fully intend to preserve and protect my right under the Constitution of the United States. Your cooperation is urgently requested.

Thank you for your attention to this most important matter.

Signature of depositor

Please return the copy of this letter to me after having certified as to its receipt.

I HEREBY CERTIFY THE RECEIPT OF THIS LETTER.

Bank Official

rights by failing to take action in opposition to an IRS 2039 "summons." You send this type of form-letter, or something similar, when or before being notified by IRS that it has summonsed one of your financial institutions to produce all or some portion of your records or correspondence. **Title 26 of the United States Code, section 7609** requires that reasonable notice (two weeks) be given to the taxpayer so that he may intervene if he so desires.

Generally speaking, banks don't like to get involved in any kind of fuss with the IRS, any more than anybody else does. Again the power situation must be evened up by a politely worded assertion of one's rights and a softly worded threat to prosecute the bank for any violation of your rights, such as privacy or due process of law. Some of the financial institutions I have been associated with have even declined to disclose whether or not I actually had an account with them, after receiving this form-letter.

Usually the way the IRS finds out what financial institutions a person is associated with is by the illegitimate use of the mail service which is conveniently government controlled. Without a court order, or any disclosure or announcement to the parties concerned, the IRS prevails upon the district and or local post offices of its victim to provide them with a complete list of all the first-class "associates by mail" of their victim, including the addresses of each one. This can go on for months. Many people believe the compilation of such dossiers breaches a number of their rights. In particularly the right of privacy is violated by the maintenance of such lists. The violations affect associates as much as the victim himself. Some of my personal first-class mail arrived opened when there was no return address on the outside of the letters, during one of the periods when I was under mail surveillance. Some banks do accept mailing instructions from their customers, and for the cautious there are still some private banks whose existence pre-dates the Federal Reserve Act of 1913. Prudence may well dictate that a number of banks, mailing addresses, and names be used if financial institutions are to be used at all.

The Standard Release For IRS Agents Form

The IRS has publicly boasted about its ability to take any tax return and find or make something wrong with it (see Appendix 3-G), and it is well known that anybody who takes the same financial information for preparation assistance to two or three separate IRS or tax preparation offices gets different answers from each one. The United States Code, Title 26, Section

^{1.} Support is growing (for various reasons) to eliminate the government's mail monopoly. Advertisers' enthusiasm to have their names and messages on stamps could cause mail service to become a profitable private business at less cost to the public than the present system. The Constituiton does not contain an exclusive privilege (or requirement) for a government mail monopoly. It allows the federal government only a non-exclusive option to provide such service.

Standard Release

Section I. I (We), the undersigned, being	-
States Internal Revenue Service, affirm a	
jury that based upon all data voluntarily	provided on the attached return, and
every section of the IRS Code as amende	ed. s is the exact amount
owed by	for the year 19
owed by —	for the year 10
Section II. I (We), the undersigned, being	g authorized Agent(s) of the United
States Internal Revenue Service, affirm a	•
jury, that, based upon data and informa	
· ·	
tached return, and every section of	
_\$	is not in excess of what
——— owes for	the year 19
Constitute T (TTI) Also constitute de la laciona	and the standard of the standard
Section III. I (We), the undersigned, beir	-
States Internal Revenue Service, affirm a	-
jury, that, in the attached return, any a	mount in excess of \$
that may later be determined to be owed	by is hereby waived and no further
tax may be taken for the year of 19	
Section IV. I (We), the undersigned, being	ar authorized Arent(s) of the United
States Internal Revenue Serivce, state, u	
upon the data and information voluntari	
and every section of the IRS Code as	
_\$is not paid	
penalties, and possible civil and or crimin	al action under said IRS statutes.
Date:	
	Agent
Witness	Witness
WITNESSE OF THE REFUSAL OF	' 'S TO SIGN Standard
Release.	
Witness	Witness

Affidavit for Citizen's Protection

Affidavit

For citizen's protection

This affidavit is made pursuant to Rule 56 and 65 of the Federal Rules of Civil Procedure and Rule 104 of the Federal Rules of Evidence.

|--|

I certify under penalties of perjury that the following statement is trand correct in its entirety and is not false or fictitious as to any material mater: that I, an official of the Internal Revenue Service have common law jurisdiction to lay and collect the s assessment the has been assessed upon; I also certify under crimin penalties of perjury that it is totally and completely correct as assessment, computed to the exact cent, without any mental reservation equivocation; Further, I, accept full responsibility for the assessment that was made upon date.			
Date	Signed Internal Revenue Service Title		
Defin	ition of Extortion		
on this day of, 1 the Internal Revenue Service refu	9ata.m./p.m.,of used my tender of their assessment. I cannot util they are sure of the correctness of that		
	signed		
WITNESS OF REFUSAL OF	s to sign affidavit		
witness	witness		
witness	witness		
Subscribed and sworn to before me	e a Notary Public in and for the State of , thisday of		
(seal)	NOTARY PUBLIC		

7214(a) provides stiff penalties for government agents who try to extract monies that aren't due. The penalties include serious fines and jail sentences. Generally speaking, public servants don't like to get involved in anything that has that kind of potential. The penalty of perjury clause on this public protection form adds a little extra punch, just as it does on an income tax form.

The form is actually a good faith offer to pay a tax, if the agent demanding it will also show the good faith of affirming and guaranteeing, under penalty of perjury, that the amount demanded is, in fact, correct. Two witnesses should accompany the would-be taxpayer making the offer to pay. This form is much newer than the Public Servants Questionnaire, which has probably been around for something approaching ten years, and it is expected to become just as popular and devastating.

Affidavit For Citizen's Protection

The Affidavit for Citizen's Protection amounts to about the same thing as the Standard Release for IRS Agents, except that three witnesses and a notary are required for its proper execution. Both forms are good faith offers to pay that have a tendency to produce situations in which the payments of conscientious would-be taxpayers are, in effect, refused.

The law with regard to monies collected by revenue officers from **Title 26** of the United States Code, Section 7214(a) follows as an example. Some taxpayers make criminal complaints against IRS agents under this section.

7214 OFFENSES BY OFFICERS AND EMPLOYEES OF THE UNITED STATES

(a) UNLAWFUL ACTS OF REVENUE OFFICERS OR AGENTS Any officer or employee of the United States acting in connection with any revenue law of the United States—

- who is guilty of any extortion or wilful oppression under color of law; or
- (2) who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or
- (3) who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment; or
- (4) who conspires or colludes with any other person to defraud the United States; or
- (5) who knowingly makes opportunity for any person to defraud the United States; or
- (6) who does or omits to do any act with intent to enable any other person to defraud the United States; or
- (7) who makes or signs any fraudulent entry in any book, or makes or signs any fradulent certificate, return, or statement; or
- (8) who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to the Secretary; or

(9) who demands, or accepts, or attempts to collect, directly or indirectly as payment or gift, or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized by law so to do;

shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than five years, or both. The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. The court shall render judgement against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.

Title 28 of the United States Code, Section 2006 is also very interesting when one keeps in mind the fact that "probable cause" must have existed prior to the collection actions of a revenue agent, and the fact that no official of government has any lawful authority to direct any other government employee to do anything illegal. Section 2006 reads as follows:

2006 EXECUTION AGAINST REVENUE OFFICER

Execution shall not issue against a collector or other revenue officer on a final judgment in any proceeding against him for any of his acts or for the recovery of any money exacted by or paid to him and subsequently paid into the Treasury, in performing his official duties, if the court certifies that:

- (1) probably cause existed or
- (2) the officer acted under the directions of the Secretary of the or other proper Government officer.

When such certificate has been issued, the amount of the judgment shall be paid out of the proper appropriation by the Treasury." (Emphasis added.)

When an individual is damaged by a revenue agent acting without probable cause or without proper lawful authority, the law is on the side of the individual and the damages will not be paid out of the public treasury, but will be executed against the revenue agent.

The Demand For Immunity And Grant of Immunity

It has been said that some 90 percent of the people behind bars would not be there today if they had cut their tongues out within a half hour after their misdeeds. When the IRS on a daily basis violates the law, especially in matters of money and tax collection with impunity and illegitmately attemps to control litigation and influences judges, it behooves us all to make use of anti-bureaucratic, public protection forms such as the Demand for and Grant of Immunity, before we open our mouths. This is particularly important if

Immunitiy Protection Forms

Demand for Immunity

I,	of
munity from any of any kind or fo levied upon, garr bered, or denied guaranteed that	hereby demand that I be given full and complete improsecution, both state and federal, penalties, or punishment rm, or from being summarily taken and held hostage, liened, nished, seized, attached, or in any way infringed and incumt the free use and enjoyment of my right; and that I be I will be given ALL MY CONSTITUTIONAL RIGHTS AT de that I will not be required to waive any of these rights.
Date:	Signature:
\	<u> </u>
	Grant of Immunity
_	
complete immu above, for any ar seizures, levies a forward, brought present and futur or department. I	acting wholly within my authority, do hereby grant full and unity, toaforenamed and all crimes, prosecutions, penalties, punishments, searches, and liens, both federal and state, that may arise from this day that as a result of any information, testimony, or cooperation reby said with me, my agents certify, under penalties of law, that I have authority from to issue this Grant of Immunity, and that the son may rely on it as full protection.
Date:	Signature:
	*
(seal)	
Subscribed and s	sworn to before me, a Notary Public, this—day of———, 19—
Ay commission ex	pires:
	NOWADA DIDI IO

NOTARY PUBLIC

we have become the subject of a tax investigation by the government, or suspect we may become one.

It is a well-established principle of the law that a person doesn't have to provide information against himself (the immunity statute is found at 18 USC 6004, including any information that in his judgment may tend to form or provide links in a chain of events that may incriminate him. Many individuals (and or their well-meaning associates) have provided enough links in a chain of events that their adversaries are quickly able to find out everything else they may want to know with very little trouble. If government were not trying to eliminate or convert our constitutional rights and liberties into misdeeds, there would be very little need of such a form by ordinary law-respecting people. Some people, both in audit situations and otherwise, who have demanded immunity from prosecution in exchange for their cooperation have not enjoyed a real warm government response. Consequently, they answer questions with questions until the IRS (or whoever) terminates the interview. This type of response can show a degree of cooperation without waiving one's Fourth and Fifth Amendment rights.

The Fifth Amendment Audit Procedure

The Fifth Amendment is an old friend and a good friend It is one of the greatest landmarks in man's struggle to be free of tyranny, to be decent and civilized.

-Justice William O. Douglas

If an individual opts for a good-faith appearance² at the beckoning of an unconstitutional 2039 IRS administrative summons, generally only two answers (other than properly identifying himself) are appropriate. The first answer is, "I respectfully and in good faith decline to answer that question on the grounds of the Fifth Amendment." This answer is used in response to any question that could tend to form links in a chain of potentially damaging events; generally this covers all questions having to do with the amounts of sources of any income, including whether or not you brought your books and records (but not questions about your name, address or social security number).

Of course, you couldn't possibly *know* if you were going to have to answer each question that way until after each questions has been heard. So, if the IRS says, "Are you going to answer all our questions like that?", the second

^{2.} IRS Form 1157 may be secured and signed prior to an audit appearance to insure IRS reimbursement of travel expenses. The IRS is quite unlikely to be enthusiastic about signing the form after an audit has commenced or terminated.

■ Fifth Amendment Audit Reminder Cards |

I respectfully and in good faith decline to answer that question on the grounds of the Fifth Amendment.

AUDIT REMINDER CARD 1



I don't know — because I don't know what you're going to ask me.

AUDIT REMINDER CARD 2



response, "I don't know because I don't know what you're going to ask me," is appropriate. The Fifth Amendment Audit Reminder Cards tend to give taxpayers peace of mind and IRS agents headaches and ulcers.

Needless to say, the IRS does not like the Fifth Amendment. It is a measure considered extremely unfriendly to revenue agents. To avoid potential trouble under this procedure, one cannot make any blanket objections.

It is interesting to note the taxpayer's rights acknowlegment in the Official IRS Audit Guide, Section 242.12 which says:

(1) An individual taxpayer may refuse to exhibit his books and records for examination on the grounds that compelling him to do so might violate his right against self-incrimination under the Fifth Amendment and constitute an illegal search and seizure under the Fourth Amendment.

Internal Revenue manual 242.12 means a person can't refuse to bring his records but can refuse to discuss or show them. Naturally, if a taxpayer can't bring his records because he doesn't have them, the IRS cannot compel an explanation of what happened to them without violating the taxpayers Fifth Amendment rights.

Letters, Recorders, Witnesses, Cameras

It is always a good idea to require IRS agents and other troublesome bureaucrats to deal with us by letter. IRS agents have been known to be extremely coercive in their dealings with taxpayers. Some of them have actually planned and executed acts of violence against taxpayers. Because so many individuals are afraid of the IRS, including our judges and legislative representatives, some IRS agents have acquired the habit of doing just about whatever they want, regardless of the law and their oaths of office. So, when an IRS agent (or any other intrusive government agent) phones you, the most effective response is to tell him firmly that you are sorry, but you can't talk to them on the telephone, and that if he has anything to say he will have to put it in a letter for your consideration.

The same sort of response can be made when the intrusion is made in person, either at one's residence or place of business. The IRS is very reluctant to make any kind of a threat through the mails. Such a thing is, in and of itself, a violation of federal law (Title 18 United States Code, Section 876) for which they could be sent to prison for 20 years and fined \$5,000. They are not apt to want to provide a citizen with the kind of proof that could later haunt them as evidence in their prosecution. Insisting on a written response largely limits the abusive attempts of government agents to those they wish to put in writing, leaving a person's peace of mind unburdened by the need to take legal action against any law-violators.

It is also quite effective to use a cassette tape recorder (with a telephone pick-up jack, if appropriate). However, in some states, one must let the other

party know the conversation is being recorded. Personally, I decided to put an end to abusive or intrusive phone calls from government agents by saying, when I answered my phone, "recording for broadcast." It has been quite a while since anyone from government called me!

The use of tape recorders [see Mott v. MacMahon, 214 F. Supp. 20 (USDC NDCAL SD, 1963) U.S. v. Johnson, Civ. 78—687PHX] generally make audits at IRS offices very short (sometimes as short as 45 seconds!) Former IRS Commissioner Jerome Kurtz was pictured in Spotlight (June 2, 1980)³ looking very morose when he was forced by the Subcommittee on Oversight of the House Ways and Means Committee to acknowledge the fact, that taxpayers can tape record meetings with IRS agents. Some IRS offices have recently started turning on their own tape recorders when a taxpayer refuses to turn his off. Many persons appearing in good faith for audits take their recorders so they will have an accurate record. This is especially the case with persons filing joint returns when only one of the couple is able to go to the audit, and the other is, or may become a bit picky or critical in resulting financial matters.

Calm, quiet witnesses [see U.S. v. Tarlowski, 305 F. Supp. 112] (USDC EDNY, 1969) can make a great "proof" also. It is better yet to have both witnesses and a tape recorder.

A small camera also makes for good "proofs" of wrongdoing. For example, suppose a couple of IRS agents appeared in your yard and slapped an unlawful seizure sticker on your car. Since the IRS usually gets a third party to assist in their unlawful activities a camera could be very helpful when a tow-truck driver comes to their aid. A method used by a number of people in such circumstances is to calmly take photographs of the tow-truck, its license plates, the driver and your car being connected, then politely ask the tow-truck driver if he has a court order allowing him to seize your property, to kindly produce it. Invariably he is unable to produce one and is consequently informed that should he decide to continue his participation in an illegal seizure, he will be made a party to a legal action for all damages and inconveniences you may suffer, including car rental fees, as will the company whose vehicle he is driving.

Most of the time these men are more afraid of the IRS than they are of you, until you threaten to sue them and they know you have proof positive of their identity and participation in a certain activity. Most truck drivers are likely to radio in to their bosses and explain the situation. Understandably the boss never wants to get involved with the IRS in any kind of altercation, nor does he want to have to defend a lawsuit, particularly one that could land him in jail. This sort of non-violent defense of one's property has saved the day on more than one occasion.

^{3. 300} Independence Ave., S.E., Washington, D.C. 20003.

The same kind of tactic can be used when a city police officer takes it upon himself to have your car towed away without a proper court order, for something like non-payment of your car's parking tickets. The thing not to do is "ransom" your car back (it encourages illegal police operations). How well I know: I was towed away five times before I learned my rights, and not once afterward.

Licenses

The authority to license, if any such authority can be said to exist, is the power to control, regulate, stifle, intimidate, rob and or destroy an individual or an organization of individuals and their activities or products. Licensing is the ugly fist of protectionism, suited better to a dictatorship than to a free republic. Governments are fond of licensing, as evidenced by all manner of secretaries, boards and commissions whose function it is to oversee such things and assure government an additional source of revenue from the price of granting its permission. Tyrannical governments prefer that their subjects or slaves be required to ask for their permission prior to, and as a condition of, doing nearly every kind of public, private or independent activity. Such governments want servile subjects who do what they are told to do. Hence the necessity of creating an acceptance of licensing, as being "for the common good" or "for public protection."

A review of the prohibitions, requirements and options of the government under our constitutional contract is revealing. Nowhere can there be found any general option or requirement for government to license anything or anyone, except in Article I, Section 8, wherein the Congress was given the *option* to regulate (conceivably through licensing): 1) commerce with foreign nations; 2) commerce among the states (subject to a number of prohibitions); and 3) commerce with the Indian tribes. Otherwise, quite the contrary is true.

It is important to remember that the Constitution is a contract of limitation on government. It is a prescription for exactly what government shall or may do and how it shall or may proceed and it specifies the specific purposes of such government as shall rightfully exist. The six purposes given in the preamble of the Constitution are offended by any government sponsored licensing activities. Government licensing creates injustice and makes the "blessings of tranquility and liberty" insecure.

The whole question of government licensing is centered around the difference between a right and a privilege. As a free person an individual may elect to do anything so long as in so doing no threat or harm is done to the life, liberty or property of another individual. Those with the courage to claim and exercise their rights as re-affirmed in the Constitution do so with the concurrence of the highest law of the land, that it is their right as a free people to do so.

No permission is needed to exercise a right but one does have to ask and obtain permission to use or do something which transgresses the rights or

property of another. In such a case the one owning the right, or piece of property as the case may be, is the only one with sufficient authority to grant another person any kind of permission or privilege. Since the government must protect all equally and cannot properly favor anyone with its gratuities (if it had any to give), and since government has no rights, but only duties and requirements with options and prohibitions for fulfilling them, and since, constitutionally speaking, government does not have the authority to collect any revenues other than those resulting from properly laid taxes, duties, imposts and excises (or possibly fines from duly convicted criminals). government has no authority to profit financially from licensing (see the money entry in the Selected Subject Index of Appendix 1-D).

Thousands of people have claimed their natural or God-given right to liberty and have various types of "licenses" (all self-issued). These anti-bur-eaucratic forms have two purposes; to claim their rights in a responsible and organized way as a peaceful transitional declaratory offering for government observance; and to introduce the Freedom Movement and the concept of liberty to others.

Arms Permits

Three examples of Freedom Movement "licenses" are—the True Creator License from God which speaks for itself; the United States of America Constitutional Arms Permit; and the United States of America Constitutional Driver's License. Personally, I use all three. I consider them and the activities they "license" my personal, sovereign, private, exclusive right, privilege and property. The arms permit is a touchy subject because some people fear that those who have arms could use them to force others to yield their rights or property. This fear is justified. However, the proposed solution—that the government take the means of defense away from everybody—is not realistic or reasonable, because government can be and often is just as much a violator of peoples' rights and property as common criminals, and without the right to the option of the use of arms there is no reason to believe that it would not become more so.

The Second Amendment of the Bill of Rights says, "the right to keep and bear arms shall not be infringed." That is a terribly plain and clear prohibition against governmental rule-making to the contrary. The Founding Fathers were distrustful of all governments, and I believe rightly so. I am sure, too, they realized that there never seems to be a sheriff in sight when a private citizen needs one. In numerous incidents of police strikes the level of crime actually drops dramatically. It would seem criminals are as scared of a well-armed citizenry as the bureaucracy seems to be.

After I had been in possession of my rights and "licenses" a couple of years, I decided to check the status of the Second Amendment with the local county sheriff. As the event unfolded I produced my self-issued arms license for the perusal of officialdom, along with a declaration that I was carrying a concealed weapon. The gentleman did not respond as though he were seeing something new or hearing anything that should be cause for alarm, so I dug

THE THE TAXABLE PROPERTY OF THE PROPERTY OF TH

LICENSE FROM GOD

The undersigned is authorized to exercise the following rights endowed at birth which cannot be alleged to be privileges subject to modification, taxation, or penalization under color of law by federal, state, or local government:

The right to work, move, breathe, eat, talk, sleep, worship God, associate or not associate with others, create, buy or sell products & services, heat & illuminate buildings, bear arms, publish, etc. Signed:_

In case of emergency phone (

GOOD FOR LIFE STRUCTOR RESIDENCE TWING THE PARTY.

United States of America CONSTITUTIONAL DRIVERS LICENSE

being a sovereign citizen of the United States of America and a sovereign cilizen of the State of

do hereby by this document, license myself to operate a motor vehicle or any other mechanical device on or off the public highways, roads or right-of-ways anywhere in these United States and continue to exercise the privilege of this right as long as in so doing. I do not infringe upon the life liberty, or property of another person or endanger the health. morals and safety of society.

SALE LUCKES OF THE TANK THE TANK BUT OF

EVERY PERSON [this includes EVERY Govern-EVERY PERSON this includes EVERY Government Official) who, under color of law, deprives any Citizen of Rights, Privileges, or Immunities secured by the United States Constitution is subject to civil and/or criminal penalties pursuant to Tule 42, UNITED STATES CODE, Section 1983, 1985, and 1986 and/or Tule 18, UNITED STATES CODE, Section 241 and 242. Penalties include up to \$10,000 fine and/or 10 years in prison, or both, and up to life imprisonment, if death results. death results.

As authority in exercising the rights setforth on the reverse. I.

hereby acknowledge the true basic principles and supreme laws which are setforth in the Holy Bible. The Declaration of Independence, Magna Carta, the United States Constitution and the Constitution of the State of

Signed:

Witness:

Date:

*

CONSTITUTIONAL DRIVERS LICENSE

being a sovereign citizen of the United States of America do hereby, by this document, license myself to operate a motor vehicle or any other mechanical device on or off the public highways, roads or right-of-ways anywhere in these United States and continue to exercise the privilege of this right as long as in so doing, I do not infringe upon the life, liberty, or property of another person or endanger the health, morals and safety of society,

Y	///////////////////////////////////////
?	As authority in exercising the rights setforth on the
•	reverse, I,

hereby acknowledge the true basic principles and supreme laws which are setforth in the Holy Bible, The Declaration of Independence, Magna Carta, the United States Constitution.

Signed: _

Witness: _

Date:

United States of America CONSTITUTIONAL ARMS PERMIT

Pursuant to the United States Constitution. Amendment wherein it states that the right of the people to keep and sear arms, shall not be infringed", this Permit, in possession of ne Bazer.

relatifierms, this sovereign American Citizen's unalienable Godgilen Right to have the means of protecting and detending the Life. Letter, and Procerty, of Oneself, One's Family, and One's Friends without any restriction or limitation as to type, size or quantity of and without registration of, any Arms in Hismer soccession, concealed or not

States Never Signed: Founding Fathers Date Dec. 15, 1791

WARNING!

EVERY PERSON (this includes EVERY Government EVERY PERSON (this includes EVERY Government Offlicial) who, under color of law, deprives any Citizen of Rights, Privileges, or Immunities secured by the United States Constitution is subject to civil and/or criminal penalties pursuant to Title 42, UNITED STATES CODE, Section 1983, 1985, and 1986 and/or Title 18, UNITED STATES CODE, Section 241 and 242. Penalties include up to \$10,000 fine and/or 10 years in prison, which adults to the imprisonment if death results. or both, and up to life imprisonment, if death results.

out my self-issued driver's "license" too, but to no avail. I was told that they didn't want to see my weapon and was politely sent on my way with the request that if I were stopped by any of their officers I should "please have them call in before they take any action."

Drivers Licenses

My constitutional driver's license has generally provoked the same sort of response when shown (as opposed to surrendered) to a traffic officer. Most of the time they just do not want to get involved with the average law-respecting citizen when they know that he knows his rights. There was one time, though, when a village police officer decided to "call in" on his own about the matter. When he returned to my car he was quite polite, and very careful to explain to me that he had called in because he had never come across a constitutional driver's license before and he wasn't sure how to handle it. He had been instructed to issue the twelve-mile an hour speeding ticket for which he had stopped me originally, and write "constitutional license" on the ticket in the place of the customary governmental-issued driver's license number.

It should be noted that there is no "license", self-issued or otherwise, that can give any legitimate authority to violate or threaten the life, liberty or property of another. Drunk or reckless driving is as much of a threat to the life, liberty or property of another as is the careless or malicious use of firearms, and both are cause for legitimate complaints to government by anyone so threatened. We have law officers to protect us from exactly that kind of thing because there is no privilege, license, or authority that can justify the initiation of agression against another individual or his property.

Marriage Licenses

Liberty is in a pretty sad state of affairs when permission to marry is subject to governmental examinations, terms, and fees. In a recent edition of **We the People** the following comments and information appeared in an article entitled "Marriage is a Contract" (Parsons on Contracts, circa 1884):

In keeping with the common law principles upon which this country is founded, We the People, has come across numerous references to "marriage contracts" and "common-law marriages." We decided to find out a little more about these subjects when we heard that various states were battling parents over custody of their children on the premise that "since the state married them (through a license), the children were 'fruits of the state.'" They were saying that "what the state grants, the state can take away" and since the parents were married by permission of the state—with their license, the state had a vested interest in the children of the marriage.

This of course, deserved some attention, as far as We the People was concerned.

^{4.} Box 2307, Cody, Wyoming 82414

We found that marriage is a contractual agreement, whether the provisions of the contract are written or oral. The old common-law type of marriage called for a contract to marry to be drawn up showing what each party to the marriage could pledge as consideration. Consideration is: property, real or personal, that could make the contract a binding agreement. Contracts call for consideration, or they are not valid. After this contract (or promise to marry) is drawn up, the marriage is held on the set date, the parson, or preacher or minister who solemnizes the marriage signs and dates the certificate of marriage, and the parties are married under the eyes of God and by common law. This puts to rest the use of the term Common Law Marriage as and illegal arrangement. "Living together" is not a common law marriage per se. The Common Law Marriage calls for a contract, for consideration to pass hands (like the old dowry, for instance), it calls for a solemnization of the marriage by an authorized church leader such as a minister, parson, etc.

There is also a certificate you can file with the state to declare your marriage as a matter of public record.

Another thing the common law marriage calls for is that both the parties to the contract (to be husband and wife) be legal age. . .or 21 or over, by the old common law terms.

We the People's Contract to Marry, Certificate of Marriage Without License, and Affirmation of Common-Law Marriage are shown here. The publication does suggest that having one's blood tested before marriage is not necessarily a bad idea.

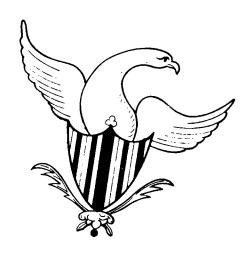
Free people are under no obligation either to seek or to renew any illegitimate government "license."

Anti-Bureaucratic Stickers And Signs

It has long been held that the claiming and exercising of a right cannot be converted to a crime. The right of private property includes the option of keeping others from trespassing on that property. This, of course, includes government agents. Trespassing can be a federal or a state crime or both depending on the circumstances, and it can be intimately involved with bureaucratic opressions under color of law. Federal law under Title 18 United States Code, sections 241 and 242, and Title 42 United States Code, sections 1983, 1985, 1986 and 1994, provide penalties including up to \$10,000 fine and or ten years in prison, or up to life imprisonment if a death occurs for any violation of a person's constitutional rights, privileges, or immunities." The law specifically includes government agents by the phrase, "Every person who, under color of law..."

Certain signs and stickers are meant to be nothing more nor less than official public declarations for the benefit and advisement of any who might be inclined to trespass against another's rights or property, that they are treading on dangerous territory. The small stickers can be used on either the doors or windows of cars, letters, recreational vehicles, homes, businesses, etc. The larger signs are better suited for posting near or at the entrance to a personal residence or business. I posted one such sign on the pathway between my picket fence and my front porch until the ravages of several Michigan winters had rendered it somewhat unsightly. The replacement is to be laminated. "Born free, taxed to death" people want to "make bureaucracy an endangered species" and they know that such signs and stickers are more effective than making pleas to an arrogant bureaucracy. In addition to being a deterrent to bureaucrats and salesmen, these signs and stickers help educate friends, neighbors and the general public.

The object of the sample forms reviewed in this chapter is personal protection, peace of mind and encouraging bureaucrats to either respect your rights and liberties or leave you alone. Too many of them have forgotten the fact that they are our public servants. The use of public protection or antibureaucratic forms and devices serves to remind them of that fact, preserve our liberties, and educate others about their rights.



Contract to Marry

Contract to Marry

9 County of of 19 age of of the solemn promises as follows:	prospective husband. born 19 age of: State do hereby promoise and agree to marry prospective wife. born County of in consideration	
	Page One of S	Two
9. marky of the above phomises on on before the day of		
Prospective Husband	Prospective Wife Page Two of To	, WO

Certificate of Marriage Without License

Centificate of Manniage Wilhow License

9	heneby centify that on the day of
19at	<u>,</u>
County of	State of
9 preformed a Marriage Ceremony for _	
County of	State of — and
of	County of State
This Marriage Cermony was with the Laws of God.	performed pursuant to and intended to be in compliance God's servant
Witness	
Witness	
Date	

Affirmation of Common-Law Marriage

This is to certify	y that		and
	of		County of
, St	ate of		do hereby
acknowledge ourselves married sir	nce	, 19; at which time	we com-
menced holding ourselves out to the	e public as l	Husband and Wife.	
Dated this day of	_, 19		
Husband	_	Wife	
Witness		Witness	
Witness	_	Witness	_
STATE OF ss COUNTY OF			
On this day of		19, personally appeared	
executed the foregoing instrument therein are true.			
Notary Public			



YOU are hereby put on Notice that this. "Is Private Property," as such, all Rights Guaranteed by the, "Constitution," (which you've taken an Oath to uphold and defend) are hereby claimed!

<u>PLEASE NOTE!</u> No Claims or Demands of any kind will be recognized without full, "<u>Due Process of Law!</u>"

If you feel you must contact me Officially, you can do so by mail. Address all correspondence to:

NOTE! Be sure you personally sign all documents, demands or requests!

WARNING EVERY PERSON [this includes EVERY Government Official] who, under color of law, deprives any Citizen of Rights, Privileges, or immunities secured by the United States Constitution is subject to civil and/or criminal penalties pursuant to Title 42, UNITED STATES CODE, Section 1983, 1985, and 1986 and/or Title 18, UNITED STATES CODE, Section 241 and 242, Penalties include up to \$10.000 fine and/or 10 years in prison, or both, and up to life imprisonment, if death results.

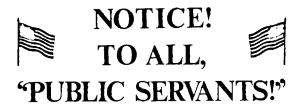
Rv

P. S.,

To all, "Officers of the Law," if you've come to, "Protect Us" you're Welcome.

But if you've come to, "Harass Us," KEEP OFF - NO TRESPASSING!

SURVIVORS WILL BE PROSECUTED!



This business, though open to the Public, "Is Private Property," as such, all Rights Guaranteed by the, "Constitution," (which you've taken an Oath to uphold and defend) are hereby claimed!

PLEASE NOTE! No Claims or Demands of any kind will be recognized without full, "Due Process of Law!"

If you feel you must contact me Officially, you can do so by mail. Address all correspondence to:

<u>NOTE!</u> Be sure you personally sign all documents, demands or requests!

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3v.__

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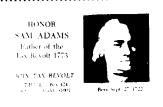
But if you've come to, "Harass Us," KEEP OFF - NO TRESPASSING!

SURVIVORS WILL BE PROSECUTED!

\times \times \times \times \times \times \times \times \times ************ LEGAL NOTICE As a Sovereign Citizen of THE UNITED STATES It is my DUTY to inform you of your right to withdraw from this action and remain silent. Your employer cannot require you to violate YOUR oath of office, or MY Constitutional Rights, as a condition of your employment. The Ultra-Vires Statute that you have been told "protects" you from prosecution in the performance of your 'duty" is NO protection at all, since it violates the provisions of the Constitution of THE UNITED STATES, and of The Several States. YOU may be prosecuted as an INDIVIDUAL, and since she profits from the illegal activities for which you are remunerated by the Taxpayers, your WIFE may be named as a co-defendant. The action you are about to take in violation of MY Civil Rights, and YOUR Oath of Office to Uphold the CONSTITUTION of THE UNITED STATES, will subject you to one or more of the following provisions of the UNITED STATES CRIMINAL CODE. These are NOT Ultra-Vires Statutes, since they re-state and reinforce the * provisions of the CONSTITUTION! Title 18 USC Sec. 241-242 Title 26 USC Sec. 7214 Title 42 USC Sec. 1983-1985-1986-1994 Constitutionally yours, * A. SOVEREIGN CITIZEN ******** $X \times X \times X \times X \times X \times X \times X$







FIGHT AIR POLLUTION GAG A POLITICIAN

Taxer Are Revolling-Why Arent





MORE GOVT. IS THE CRUSE, NOT THE SOLUTION



DON'T RE-ELECT ANYBODY!

SELL THE POST OFFICE STOP THE GOVERNMENT FROM PLAYING POST OFFICE WITH TOUR MOREY!

Gire Freedom Chance

NO TRESPASSING

If you are a government agent, you are not to enter this property without permission in writing from myself, or you must have a search warrant. You have been properly warned. I support the second and fourth amendments to the U.S. Constitution and I shall place you under arrest if you should trespass on my property.





"The Colonial Flag of 1776 Flies Again"

CHAPTER SIX

TAMING GOVERNMENT ARROGANCE

There is a phrase that sums up the philosophy of our activities; that is, ours is a struggle for freedom, not exactitude. If we are hoping to find a way where we can all walk elephant file and gain our liberties, we are looking in vain. There are so many ways and so many areas of the struggle for freedom that if we use our individual ways and study the cases and are directed by our own consciences, we present a front that is insurmountable by the oppressors.

-Charles Riely of the Arizona Caucus Club

For it is better. . .that ye suffer for well doing, than for evil doing.

-1 Peter 4:15; 3:17



e all probably know somebody who loudly proclaims you can't fight 'city hall.' He may be a person who is just too busy to care or see what is going on, or perhaps he has been defeated by the magnitude of the problem or his own lack of courage, his mind now a maze of excuses. With motivation

and sound reasoning non-existent or seriously erroded by a lack of courage, one may become quite unwilling to look at or speak the truth. Unfortunately, when we won't do what is right in a political situation we can become a doormat for the dirty deeds of any bureaucrat.

The safety of bureaucratic sanction—particularly that of the IRS—can leave a person at odds with his own conscience, particularly when peace comes at the expense of not making any trouble and looking the other way. In order to maintain a mellowness with tyranny, wrong-doing must not only be overlooked and endured, but quietly endorsed. The person who can't fight 'city hall' makes the problem worse because official lawlessness is encouraged when left unexposed. Such behavior is guaranteed to invite more of the same (or worse) because the fearful and the quiet, in effect, give their permission. Peace at any price destroys self-respect and deteriorates already fearful and otherwise negative emotions. The result of such a compromise of conscience can be being at peace with 'city hall' but at war with yourself.

Most worthwhile things at first seem impossible, but like the weary traveler, the old saying—you can't fight 'city hall'—is a thin, over-used, cop-out that goes nowhere. The phrase is vastly more excuse than substance. Needless to say, you can't do anything you never start! The fact of the matter is that every time someone challenges 'city hall' they (and all of us) win in relation to the larger dilemma, as bureaucratic mis-doing and despotism is heavily

dependent on popular submission and fear. More often than not, success will not be measured by any official government proclamation. Government is frightfully dependent on our action or reaction for its next move. Even one 'squeaky wheel' gives them the jitters. When you are willing to speak-up for what you know to be right, the results can be dramatic.

Tyranny's sustaining factor is fear. It can only be conquered personally. In order to have any peace or society worth having, one must function from the highest principles and let the chips fall where they may. By standing up in opposition to the mis-deeds of bureaucrats both fear and tyranny crumble. Stepping back from any emotional reaction one may have to tyranny is essential for successfully focusing on a problem and solving it. The inner motivation to extricate yourself or correct a situation, hopefully will not arise from hatefulness, but from a healthy philosophical or political position that rejects being a pawn in another's little power game. Filing a plain spoken lawsuit under these circumstances is an appropriate public declaration sufficient to give an individual bureaucrat and 'city hall' cause to reflect seriously upon their deeds.

Both adversaries and cowards are threatened by the truth and those courageous enough to tell it. The truth to the present government is like a cross to Dracula; it tends to make them want to drain you of your life blood or back off. Decent people find value in standing up for right in the face of evil and they will respect or support you. Arrogant official opposition to the principles of liberty, natural rights, and a republican form of government may, however, cause persecution for righteousness sake—about which can only be said, that it is better than the alternative and should be born without resentment. The enemies of freedom and justice will not vanish. Our peace, progress and prosperity are dependent on them being exposed and dethroned—and that is precisely what 'taming government arrogance' is all about.

There is no better way to encourage an IRS agent or a bureaucrat who has trampled on your rights to mend his ways than to inexpensively file a do-it-yourself lawsuit against him. You can establish a personal fortune on the ruins of anyone who runs roughshod over your constitutional rights. Even when these civil rights suits are not won, they often result in an end to harassment, or in the offending bureaucrat seeking non-government employment or finding himself rather abruptly transfered to another area. These suits put the individual offender and the bureaucracy on notice that you've had it and they had better not go much further. It may be wisest to chastise a bureaucrat with a pure or kind heart—for his growth and pruning—as the ultimate law is love. Court actions resulting from the violation of a person's rights serve as a strong inducement in government offices to make sure all public servants operate within their oaths of office and the

^{1.} At the time of this writing, the federal court filing fee is 60 bucks.

law. Such actions are one of the most effective means of encouraging legitimate reforms. The volume of these suits over the last several years has increased so dramatically that the federal courts have taken notice, evidently due to the over crowing of the court dockets ² across the country. Some people, out of respect for the law and our form of government, will even make a federal case out of minor traffic charges.

In this chapter we will look at the law and the legal establishment, after which we will focus on challening offensive and defensive legal positions.

An Eagle's Eye View Of The Law

Under the Constitution, there are three kinds of cases. First and most common are suits at common law, which are either civil or criminal. Lawsuits referred to in this book are of this kind. The second kind are suits at equity. Equity is an extraordinary jurisdiction based upon the fact that sometimes the courts of law are inadequate for a reasonable remedy or there is no common law governing a certain unjust situation—with the idea that "no right should be without an adequate remedy." Equity courts are exclusively civil and are limited to certain kinds and classes of disputes or problems. Equity courts have the power to create a remedy between private persons where no remedy exists by law. Lastly, there are the Admiralty courts, for crimes on the high seas.

Also important is the distinction between three categories of law: (1) constitutional law, which is the Supreme Law of the Land; (2) statutory law, which is enacted by the elected legislative body declaring, commanding or prohibiting something; and (3) precedent "law," which is supposed to show what the Constitution or a statute passed pursuant to it means in practice. When a judge asks for "authorities" on a particular subject or for points of law, it is largely the citation of legal precedents that is sought, for their aid in interpreting or applying the law.

The above are all called law. All else in any given case is properly described and perhaps challenged as matters of "fact." Anyone planning to research a

^{2.} Bureaucratic support is growing to eliminate the right of victims of bureaucratic wrong-doing to sue the indidvidual prepetrator. Moves currently afoot seek to make victims sue the government with a \$15,000. limit. The effect of this type of legislation (as well as recent court decrees allegedly making selected bureaucrats exempt from civil suits) is to condone and encourage certain bureaucrats in illegal deeds done under the color of law and the cloak of governmental authority. Besides making the taxpayers suffer another unjust burden, it invites serious political consequences.

^{3.} Torts allow you to receive damages when another commits a wrong against you—not in violation of a contractual agreement, not necessarily in violation of some law — but in violation of some duty the person or organization owes you. Torts are civil. Private citizens aren't supposed to be subjected to torts from government because they owe no duty to government.

United States Constitutional Courts

FOR THE PURPOSE OF SETTLEMENT OF DISPUTES ARISING UNDER
THE CONTRACT FOR GOVERNMENT

Subject Jurisdicition

★ The Federal Supreme Court ★

- 1. All cases affecting ambassadors, other public ministers and counsuls
- 2. All cases in which a state shall be a party (subject to the 11th Amendment)
- 3. Appellate jurisdiction with regard to all other cases both state and federal

★ Federal Circuit Courts ★

(11 regional circuits)

Intermediate Appellate Jurisdiction from Federal District Courts only

★ Federal District Courts ★

(located in many large cities)

- 1. All cases in law or equity arising under the Constitution, purusant laws, pre-1787 treaties, and post-1787 treaties made pursuant to the authority of the United States
- 2. All cases between citizens of different states
- 3. All cases between citizens of the same state claiming land under grants of different states different states

Service Conditions

★ Jurors serve ★

from time to time as needed, if willing

★ Judges serve 🛨

under oath for life on the condition of good behavior (see Appendix 1-C Oaths)

Court personal serve

serve by application or appointment, under the same oath as other public servants

Trials:

★ Criminal ★

Must be tried by a jury

★ Civil ★

Must be tried by a jury if requested and if the amount of the dispute is \$20.00

Note: Impeachment charges must be made by the House of Representatives, thereafter to be tired by the Senate.

particular law or subject should get one of the guide booklets for such purposes (such as West's Law Finder) and not hesitate to ask for assistance from either the law librarian or others until he is familiar with the law library's organization and resources.

Civil Versus Criminal Jurisdiction

It is vital for anyone going into court to understand clearly the difference between civil and criminal matters. A court cannot proceed without proper jurisdiction, unless its jurisdiction goes unchallenged, which is often the case. Civil action is an action brough to enforce, protect or redress private rights (such as Jones v Smith or Brown v Three Unknown Revenue Agents). Criminal action is an action brought by the government (often at the prompting of a victim, potential victim or his relatives) against someone alleged to have violated the law (such as The People of the State of Texas v Smith or United States of America v Jones).

Neither the United States government nor any agency thereof possess any private rights, and without injury to private rights there can be no lawful basis for civil action brought by the government. However, the IRS, along with numerous other segments of the bureaucracy, can be expected to try to use civil action along with the civil rules of evidence and procedure. In these so-called "civil suits" the accused individual often must either testify against himself or risk being sent to jail for contempt of court.

The IRS has frequently proceeded against a citizen "civilly" only to use the evidence so obtained in a subsequent criminal prosecution (a prime example of the IRS's bad-faith activities and abuse of court process). As mentioned in Chapter One, 13 rights have to be given up in order to go into IRS tax court (and similarly with other so-called administrative or executive department courts. Many people knowledgeable of such courts strongly warn against them, unless one plans on winning through the techniques of lawyer delay and reduction of the judgment through inflation with the passage of time.

The contempt-of-court charge that Freedom Fighters are often threatened with if they refuse to testify against themselves in the so-called "civil" cases is real. There is virtually no limit on the time which can be spent in jail on a contempt-of-court charge, either. As the judge said to me on one occasion when I took the Fourth and Fifth Amendments, "You can stay in the 'public hotel' until you purge your heart and mind of contempt." That can amount to a lifetime sentence without formal complaint and without trial on the charge. About the only thing one can do in these circumstances is to testify around

^{4.} Federal law provides that: "A person suffering legal wrong because of agency action or adversely affected or aggrieved by an agency within the meaning of a revelant statute is entitled to a judicial review thereof." (Emphasis added — see 5 USC 702.) 5 USC 556 (d) provides that "except as otherwise provided by statue, proponent of a rule or order has the burden of proof."

and about a given subject, making every effort to give any answer except the one sought by the opposition, or to testify "under duress." Some people under this much stress have an attack of confusion or bad memory, which equally frustrates the opposition.

In a criminal action, on the other hand, the accused must be told of his right to remain silent and if he isn't so advised he must be set free. Civil prosecutions by government deny this basic right and others. Some people (myself included) accused in a "civil" action by the government will make a special appearance (occasionally even by certified mail, see Appendix 4) in which, if appropriate, the court's jurisdiction is formally disclaimed. In the alternative some people claim a court has no jurisdiction and decline to show up in court as a non-response to a bogus court "summons," Instead, by return-receipt, certified letter (keeping a copy) they formally inform the court of their claim of no jurisdictional authority and suggest the court replace the "summons" with an arrest warrant pursuant to the Federal Rules of Criminal Procedure 4(a) or similar state rule if it chooses to pursue the matter. Those desiring to avoid being detained by a warrant over a week-end are out of town or otherwise not to be found if such a warrant actually does issue late on a Friday afternoon as is so often the case. (A phone call to the court clerk or marshal's office should disclose whether or not a warrant has been issued.) If so, one can turn oneself in early Monday morning under protest with care not to waive the jurisdictional position by entering a plea to a court that has no jurisdictional authority to take one. This strategy leaves the onus probandi (or burden of legally proving what law gives jurisdiction) with the bureaucracy which is a very difficult dilema for them.

In order to prosecute a person for a crime, the government must: (1) make an act (or non-act) a crime by legislation; (2) affix a punishment to the crime; and (3) declare the court that shall have jurisdiction of the offense. (See U.S. v.Hudson, 11US 7 (1812).

Not withstanding a general federal jurisdictional statement found at 18 USC 3231, it is extremely interesting to note that there are no tax crimes listed (much less penalties affixed for non-payment) in Title 18 which is the Federal Criminal Code. Consequently there is no court with adequate jurisdiction to prosecute a taxpayer (or tax drop-out) criminally. Congress has totally neglected to mention, define or affix a penalty to violation matters relating to income tax payments in the Criminal Code. Instead Congress has attempted to usurp and mangle the civil and equity judicial areas by inappropriately confering civil court jurisdiction for some IRS tax matter in 28 USC 1340, while leaving the rest in limbo or in the IRS's "tax court." Under the present dilema the IRS is proceeding without a court of proper jurisdiction for all its prosecutions. 28 USC 1340 (a civil statute) reads:

Internal revenue; customs duties

The district courts shall have original jurisdiction of any civil action arising under any act of Congress providing for internal revenue, or revenue from imports or tonnage except matter within the jurisdiction of the Customs Court. (Emphasis added.)

Because of the 'reviser of the legal codes' limited authority, the nature of his statement of intent and the logical and legal facts in the matter, the above two sections are insufficient to give any criminal or civil jurisdictional authority

to the federal district courts for IRS prosecutions. According to the aforementioned divisions of the courts, the IRS is entirely without standing civilly because government is without civil rights.

The subject of various aspects of jurisdictional inadequacy isn't new. Amendments to the Constitution need enforcement clauses if Congress intends to exercise its law making prerogative by later attachment of criminal penalties. The income tax amendment is plainly without an enforcement clause—a fatal problem for the government unless a would-be defendant or his attorncy never bring it up. Interestingly a rumor persists that Al Capone's nephew came home one day from the University of Chicago Law School where he was a student and said uncle Al never needed to go to prison and if he had never filed an income tax return, he wouldn't have gone to jail because there is no enforcement clause in the Sixteenth Amendment. According to the story, the body of uncle Al's attorney was later found floating face down. Needless to say in any court matter, a solid jurisdictional barrier to a criminal prosecution is something nobody should waive by silence on the subject, unless, of course, you are looking for 'a trip down the river!'

In practice (in as many cases as go unchallenged), the federal courts are acting with no jurisdictional right to do act at all. A conspiracy of silence should be expected in view of the IRS's reputation and the liability of a judge operating without jurisdiction (see **Bradley v. Fisher 13 Wall (80 U.S.) 355**, 352 (1872) and **Manning v. Ketcham 58 F 2d 948 (CCA 6**, 1932)).

Lawyers And The Cult Of The Black Robe

...law schools do not teach the prospective lawyers to think. These prospective lawyers are "brainwashed" into thinking judges are their gods and "case law" decisions are their commandments. .. If every lawyer is afraid to challenge a judge on one of his rulings, then the judge can become a dictator ... this condition exists in our American courts today. The lawyers are scared to open their mouths, unless to assure the judge they agree with him... — Floyd Wright

Beat The IRS?? I Did!!

Freedom Fighters shy away from both class action suits and the hiring of establishment lawyers because the expenses and risks are great and serious. They prefer to litigate, when necessary, pro per or pro se, both of which mean that they speak on their own behalf in judicial proceedings. Although such persons may have research and preparation assistance from freedom Fighters, paralegals, attorneys or other experts, pro per litigants sign their own paperwork, select their own juries, and are responsible for their own mistakes and their own victories.

Federal Judge Charles Joiner, former Dean of the Wayne State University Law School, said something to the effect that "the practice of law is a distinguished profession and it is a monoply." It is attornies who write and benefit from thousands of pages of needlessly complicated, poorly written law. Usually the benefit is a large financial one, resulting directly from needless, concocted, legal snares. In many cases it takes years to unravel wordy fine-print, and numerous inherently contradictory clauses and sections. This situation is as unsavory as it would be for medical professionals to be engaged in creating the very diseases they (or their buddies) would later profit by with various "cures." Rare indeed is the lawyer who doesn't demand to be paid an exorbitant fee regardless of whether he wins or loses.

Not surprisingly, there has been a mystification of the courts and the law that benefits no one but those in the legal profession. Bar members may be expected to pooh-pooh certain challenging strategies and pro per initiatives generally. "He who represents himself has a fool for a client," as they are so fond of saying, isn't quite so accurate. Chief Justice Burger, certainly not the most erudite jurist the nation has seen, commented not too long ago about the incompetence of a large percentage of the bar attornies practicing in the federal courts. I agree. It seems as though in any matter I litigate, federal court of otherwise, I am invariably put at the end of the list, which means that I have to sit and wait while numerous members of the bar do their business (both attornies and judges alike are "club members"). A number of pro per litigants have made the same observation. It appears that the powers that be prefer to have to courtroom cleared of as many people as possible whenever a libertarian or constitutionalist has to be heard. As long as there is adequate seating, no one should be asked to leave a public courtroom because "they don't personally have business before the court." The sitting and waiting is an eye-opening experience. It would indeed be unwise to hire a legal representative to take any significant legal action in court without first spending an hour or two on motion-hearing day or something similar, in observation.

There are basically two kinds of legal representatives: the dangerously incompetent and the smart, smooth and dangerous. Make sure the latter type is on your side or equally matched. Both are depended upon by their clients. Neither should be completely trusted. No one is as committed to your own best interests as yourself, so it pays to watch your legal representative very carefully if you have to hire one, particularly in tax or civil rights cases. If a lawyer is hired, the wise thing to do is to maintain co-counsel status, so you can file motions, argue, cross-examine, etc. in case your attorney gets lzay or turns chicken. Time and time again I've seen selected individuals in the Tax Movement get scared or lazy just about the time they should be giving some serious thought to case preparation. Almost without exception a bar attorney is hired to take over who has neither confronted the appropriate questions nor compiled the necessary research. This sort of situation has contributed largely to the growing number of Citizen's Bar Associations or Independent Bar Associations and the practice of some Tax Patriotism Clubs of screening attornies for competence and willingness to proceed in their cases on the basis of the principles of liberty and constitutional law rather than on largely unreliable, contradictory and unconstitutional case or precedent law. One gauge of attorney competence is a record of having won considerably more than half of the similar cases he has defended or prosecuted.

The fact that the Tax Revolt has been predominantly middle class has contributed to the financial necessity of such organizations. After all, how many people can comfortably afford a five or six digit legal bill on just one violation of our rights, either in a tax case or as often occurs, in something like a traffic ticket when we are denied trial by jury? Defenders of

constitutional liberties are often not comfortable, financially or otherwise, with the delegation of the exercise of their rights. Many people suffer bitter experiences in which their lawyers have completely overlooked the jurisdictional inadequacies of the court, stipulated the law they wanted to challenge and waive their jury rights.

It is well known and easily understood that many bar attornies do not generally prefer to do their business in front of juries. As some people have commented, they are probably aware of the sentiments prevalent amont the public (including jurors) about legal mercenaries and excessive fees. I have personally watched as bar attornies lied to their clients about such things as the right to a trial by jury. Often the client has no recourse—other than to sue his representative for his damaged because the attorney has waived the client's rights when speaking in his behalf.

Because of the way law is taught in many law schools, a person of average intelligence and average courage can often stand the opposition on its ear and gain the vote of the jury, if he has a foundation of the concepts and principles embodied in the Constitution along with a familiarity with the court's rule book of procedure, and perhaps a bit of study or borrowed research. Often official attitudes and policies are aimed at frustrating the "non-club" litigant. Bar attornies are more vulnerable than pro per litigants because their professional "club" licenses may be jeopardized if they are not careful. The pro per litigant will be much more effective if he will simply refuse to be intimidated by the court (the judge, after all, is your public servant) or other attornies who would undoubtedly like to take over and collect a large fee. In addition, the assistance of paralegals or other professionals, or Freedom Fighters, to assist with filing papers and doing research is often beneficial. However, much of the legal research has already been done and is available through publications like Walter Froembgen's Compilation of More Than 350 Court Cases, a Few Laws and the Constitution and the Bill of Rights, sor the offerings of Justice Times and the Arizona Caucus Club. The thing to do is to stay calm and get smart, not scared. Just as inflation is no longer a mysterious plague, the court and law need no longer be incomprehensible mysteries either. We all make a mistake here or there, bar member or not. Constitutionalist Byron Foote, commenting on new pro per litigants, said, "There is no doubt at all that these people who are 'doing everything wrong' are putting them [the IRS] out of business too."

Anyone considering becoming involved in the offensive litigation area would be well advised to associate with one of the citizens' bar associations, avail himself of the benefits of a law seminar or review the particulars of such matters with someone experienced in them before jumping into his first lawsuit. Lectures and two-day or week-long seminars are sponsored by some

^{5. 10610} Oak Road, Lake Stevens, Washington 98258.

groups. Bob Muncaster's and Daniel J. Pilla's week-long seminar has excellent programs, as have others. These seminars usually focus on tax litigation.

Challenging Positons

As mentioned earlier, the capacity of the court system is extremely limited, and the chances of being prosecuted in a tax case are quite small. However, there is nothing to stop a person from taking the offensive pro per, should an appropriate cause of action arise, in anything from a speeding or parking ticket case to full blown federal civil rights complaint. In fact, frequently the former invites the latter.

There is considerable value in taking the government's accusations in something like a traffic ticket or a zoning violation citation as seriously you would a tax indictment. Constitutional rights (trial by jury, the Fourth and Fifth Amendments, the money issue, etc.) are the same and just as valuable regardless of the amount of money involved (generally considerably less). It is also important to realize that cases are frequently won or lost by jury selection, procedural technicalities or argument presentation. The place to learn how to select a jury and present your case is where the stakes are low—like in traffic court.

Those proceeding pro per can be expected to win cases more often on socalled technical grounds because the bureaucracy will prefer to avoid getting involved in the real issues that make for meaningful precedents. "Frivolous" is the regular term judges use to avoid dealing with certain matters. A pro per litigant may be sure he has hit upon the bureaucracy's most sensitive parts when this term is employed in an attempt to shame him away from a certain area.

Starting Small

(DEFENSIVELY)

Traffic court is a fine place to start claiming your rights (as a defendant) and learning the skills necessary to keep them. In the words of Judge Nesbitt: "I recognize that many millions in revenue are involved in 'speeding' fines but let it be understood once and for all, the function of the traffic court is to convict the guilty, acquit the innocent, and improve traffic safety, not to be merely an arm of any revenue collection office. At the same time, if the errors alleged by the opponents of radar do exist, then one must wonder—what percentage of these millions of dollars has been collected from erroneously convicted defendants? — How many of these defendants have suffered the

^{&#}x27;Your Right to Fight in Court Where it Counts,' 774 E. Larpenteur Ave., St. Paul, Minnesota 55117.

additional penalties of extremely higher insurance rates, and the unnecessary compiling of points with the consequent loss of drivers' licenses and perhaps jobs?" (State v. Aquilera, et al, 48 Fla. Supp. 207 (1979).

Included in Appendix 3-I is a true copy of the court opinion in State of Florida v. Ana Aquilera and 79 other defendants along with a plug-in legal document titled Motion to Supress and/or Exclude the Results of Radar Speed Measuring Devices with Affidavit in Support and a Memorandum of Law. This case, which included extended hearings with over 2,000 pages of testimony and 33 exhibits (presented by specialists in the areas of electrical engineering, mathematics, and the design, construction and testing of radar devices), can effectively squelchany radar reading evidence in a traffic case. The Constitution requires that full faith and credit be given in each state to the judicial proceedings of every other state. Consequently the result and conclusion of all the expert testimony in the Aquilera case must be accepted by other states just as much as each state must accept the marriage and death records of the others as being valid. But, you may be sure they won't like being 'lawed' out of one of their regular sources of revenue any more than the IRS does.

The coercive federally mandated 55 mile per hour speed limit, which threatened states with cessation of federal highway funds unless they acquiesced to it (public laws 93-643 and 93-239), and government accusations based on the current capabilities of police radar units provide fertile ground for dissolving misconceptions about the legal establishment and for perfecting a few skills, just in case they are ever needed.

(OFFENSIVELY)

A good place to get your feet wet as a pro per plaintiff is by filing a lawsuit against whatever branch or bureau of the bureaucracy violates your rights under the Freedom of Information Act (FOIA), public law 93-502, 88 Stat 1561 (1974), or the Privacy Act (PA), public law 93-579, 88 Stat 1896 (1974). Court cases like these are relatively easy to win and extremely unattractive to the other side. One reason being that on the average, the lowest-level county court costs several thousand bucks per day to maintain. A single traffic or FOIA case can take from a couple of hours to months, depending largely on how much one decides to challenge. Pro per plaintiffs have received judgments for as much as \$60 per hour ('lawyering' compensation) in Privacy Act suits, not to mention the minimum damage money judgment of \$1,000 when an agency fails to maintain records properly or otherwise comply with the provisions of the Privacy Act. Government agents can also land themselves

^{7.} The stated purpose of the PA is to provide certain safeguards for people against governmental invasions of privacy, to limit government recordkeeping, and to provide for and encourage citizens to bring individual actions in the federal courts by giving minimum statutory damages against government agencies caught in wrongdoing. The drafters of this law realized federal agencies could not be trusted to police themselves. The FOIA was passed over presidential veto.

in jail for their misdeeds. Instances of unlawful recordkeeping, privacy invasion, illegal surveillance and other blatant violations of the law should be exposed regardless of whether or not one is compensated for the effort. The PA and FOIA help keep government clean and honest.

Many people believe it would rarely be necessary to make a defense in big tax cases or sue oath-violating bureaucrats (including judges) for civil rights violations and monetary damages (see Appendix 4 and 5 for 'plug-in' forms), if they had not become accustomed to trampling on our rights and liberties in all the smaller day-to-day matters of life and business. The tenacity with which one holds and exercises, what may to some seem minor or inconsequential rights, is exactly what will peacefully keep public servants within the confines of the law and good behavior.

Assessments, Liens and Judgments

It used to be that an overburdened taxpayer would pay an unjust assessment "under protest" or negotiate the amount of the assessment down to a more reasonable figure by persistence, first with the revenue officer, followed by appeals to district counsel, and then to the chief of special procedures with their offer(s) in compromise (se 26 USC 7121, 7122)—that is, those who knew, for example, the IRS would settle for 10 cents on the dollar. A few have even tried to demand a trial at that figure. Some people, after calculating what they felt was a reasonable amount to pay in federal taxes, would send off a check for that amount to whatever branch(s) or bureau(s) of government they thought was legitimate or deserving, thus leaving a latter assessment in a somewhat precarious position. More recently other strategies have come to light that leave "revenuers" at least as frustrated, if not high and dry.

One of the things I would probably do if ever I were to receive an assessment from the IRS would be to send a *prompt* certified, return-receipt letter to them, (keeping a couple of copies for my own security). The notice would read something like:

your staff or equi your accusation a	Unless I receive a written explanation to the conthirty days I will assume an error on the partient. Otherwise, I demand a proper jury trial institute pursuant to the Seventh Amendment Anderson 584 F. 2d 369 (1978).

IRS actions for collection of revenue come under the Seventh Amendment and the tax code can in no way attempt to curtail that right. The defendant is therefore entitled to have the case tried before a jury. **Denial of assessments must be made immediately** with the demand for jury trial.

The "I owe no income tax" affidavits mentioned earlier, a more generalized form of this strategy, do not require an assessment to be in hand.

Other people have become insulated from assessments, tax liens and judgments as a **secondary** consequence of becoming bona fide paupers, often by giving everything they own to religious institutions they've created (like the home churches mentioned under **Peripheral Devotees**), after which they may control much more than they did before even though they own nothing.

Devotees of freedom and justice have become practically judgment-proof by filing liens against each other's assets. For instance, if a dearly loved, trusting admirer promised to marry me and thereafter reneged on the promise, I might file a civil (equity) complaint for emotional, social and monetary damages against him in the county court; and assuming he further defaulted by not answering the complaint, I could file a lien against his property until such time as the default judgment was satisfied. Of course, the judgment might not be satisfied until after the Internal Revenue Code is once again repealed (as it was under Presidents Jefferson and Monroe). At such time as my judgment against my fickle admirer of this example were satisfied, I would promptly and properly record a "satisfaction of lien" in the court where the original complaint was lodged. The lien would not be for harassment, but to insure that he makes restitution or doesn't leave town. Naturally, in the meantime, with my former admirer's property encumbered beyond its value he would be an unattractive prospect to marriage-minded women and the IRS! Of course, he might later be grateful to me for having insulated him from any insincere prospective wife or other second "lienors" by my previously recorded lien.

The time to become judgment-proof is while one is not in conflict with a taxing agency, accused in any other legal action or delinquent in credit payments, as it is unlawful to convey property with intent to defraud creditors.

Other Offensive Anti-Bureaucratic Measures

The National Law Journal of November 19, 1979, in an article titled "Hate His Politics? Claim His Home," discussed the prevalence of the common-law lien (see Appendix 4-B) in three states and alleged it brands anyone using it as a "right-winger." The common-law lien is one of the most popular of the offensive anti-bureaucratic measures and its use is not by any means confined to any one segment of the political spectrum or the country. By its use the properties of IRS agents, judges and numerous others rights and oath-violating bureaucrats are being liened by irate and abused citizens. These common-law liens tend to make leaving town rather unlikely as they are extremely difficult for the other side to get removed and they prevent the sale

and transfer of the property so encumbered. They are usually filed after a civil rights suit has been filed against a bureaucrat that seeks monetary compensation as part of the relief, although the IRS—without judicial complaint of any kind—has been known to file liens against a citizens property for as little as \$1.87.

As would be expected, when a government official's personal property is liened, he will generally attempt to plead immunity from prosecution as a special benefit of his government position. The Constitution in Article I, section 8, prohibits any title of "nobility" or resultant benefit, and it must reasonably include the title of "public servant" and the benefit of immunity from prosecution if he breaks the law. A review of the civil rights laws mentioned earlier in this book will make it perfectly clear that "Any person.." includes those who may be employed in the capacity of public servants and in such employment they have neither the authority to violate anyones rights nor the immunity from prosecution. Liens have even been filed as a result of child-support disputes that arise after being denied a jury in a divorce case.

In situations where an IRS agent or other bureaucrat is a *criminal defendant* and he fails to show up for the court process, arrest warrants should be expected to be issued from the judge. Wanted posters and rewards for information leading to the arrest of such persons may follow from some incensed members of the community.⁸

Another popular anti-bureaucratic, plug-in form is the Notice of a Felony Complaint. This notice and others like it are essentially for the purpose of pressuring for the arrest and prosecution of any bureaucrat who has violated the money related laws of the United States. The notice is in the form of a sworn complaint, which is just the kind of thing a government prosecutor likes to have before initiating a grand jury investigation or prosecution. Unlike the civil rights suit and the common law lien, which require some basic follow-up, the Notice of a Felony Complaint only requires seeing to it that the proper persons receive copies and possibly some follow-up testimony, in the event that a government prosecutor proceeds on behalf of 'the people.'

^{8.} I recently appeared in court to witness the prosecution of an IRS Special Agent on a double assault charge against a quiet, reserved and peace-loving taxpayer. Foolishly the Special Agent failed to appear and the judge issued an arrest warrant for him. The wanted posted that is scheduled to follow is probably destined to become something to a collectors item. Along with an eye catching photo of the IRS Special Agent, allegedly taken by the victim himself as the agent came at him. is an appropriate offer of reward money to be paid in United States silver coinage for information leading to the arrest of the agent. Since this was originally written, armed government agents seized the poster prototype through the convenience of a general search warrant.

ro:	
UNITED STATES, and makes known the following FELONY.	IN THE NAME OF WE the PEOPLE and PURSUANT to the LAWS of the by death or imprisonment for a term exceeding one year is a felony.
	RGES
ET AL having taken an oath to support a violate said oath by making a Thing other than gold and silver Coin a Tende	and defend the UNITED STATES CONSTITUTION, did willfully and knowingly in in Payment of Debt. Lowit; making false and counterfeit notes a tender in Said act constitutes a violation of the United States Constitution Art. 1 Sec. 1622.
USC TITLE 18 Sec. 1421 Whoever, having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United States authorizes an oath to be administered, willfully and contrary to such oath states or subscribes any material matter which he oees not believe to be prue, is guilty of perjury, and shall be fined nor COUNT 11.	USC TITLE 18 Sec. 1422 Whoever procures another to commit any persury is quilty of subgratination of persury, and shall be fined not more
Notes, give false receipts, make false documents knowing the same to con	w, did willfully and knowingly, receive false tokens, to wit; Federal Reserve Itain false statements, and make false entries in order to cover up material 1 Sec. 1, 2, and Sec. 20 and is punishable under USC TITLE 18 Sec. 1001.
N.S. MINT ACT Chapt. 41: BE IT ENACTED BY THE SENATE AND HOUSE OF REPRESENTATIVES OF THE UNITED STATES OF AMERICA IN CONGRESS ASSEMBLED. Their the dular consisting of Twenty-five and eight-femms grains of gold nine-tentms fine, as established by section thirty-five hundred and eleven of the revised Statutes of the United States shall be the standard unit of value, and all forms of money-issued or coined by the United States shall be maintained at a parity of value with this standard.	eimer of said offences, shall be deemed guilty of felony and shall suffer death. U.S. MENT ACT Sec. 20 And be it further enacted, that the money of account of the United States shall be expressed in dollars or units and that all accounts in the public offices and all proceedings in the cours of United States shall be kept and had in conformity to this regulation.
U.S. MINT ACT Sec. 2. That United States Notes and Treasury Notes assured under this act, when presented to the Treasury for redemption, shall be redeemed in gold or silver coin at the standard fixed in the first section of this Act. U.S. MINT ACT Sec. If And be it further enacted, that if any of the gold or silver coin which shall be struck or coined at said mint shall be debased or made of less value every suice orticer or person who shall commit any or	USC TITLE 18 Sec, 1001 Whoever, in any marter within the jurisdiction of any department or agency of the United States knowingly and willfully latisfies, conceasis or covers up by any trick, scheme, or devise a materiolifact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing or occument knowing mesame to contain any false. Fictitious or fraudulent statement or entry, shall be fined not more than \$10,000 or imprisoned not more than five years, or om.
COUNT III	
and comfort to those ET AL defendents whose acts are subversive to the	tes and the United States Constitution did willfully and knowingly give aid e United States and as such are destroying our children, our homes, our id our government. Said acts defined in the United States Constitution Art. 3 13, 2384. USC TITLE 16 Sec. 2382, Whoever, owing allegiance to the United States.
United States has been committed, receives, releves, comforts or assist or the offender in order to initiate or prevent his apprehension, trail or punishment, is an accessory after the fact, if the principal is guniahable by death, the accessory shall be imprisoned not more than ten years.	and having knowledge of the commission of any Ireason against them, conceal and does not, as soon as may be, disclose and make known the same to the President or to some judge of the United States, is Guilty of misorison of treason and shall be fined not more than \$1,000 or imprisoned not more than seven years, or both.
USC TITLE 18 Sec. 4. Whoever having knowledge of the actual commission of a ferony cognization by the courts of the United States, concessis and does not as soon as possible make known me same upone or other person in civil or military authority under the United States, shall be fined not more than \$2000 or imprissioned not more than three years, or both.	against the authority of the United States or the laws thereof, or gives aid and comfort thereto, shall be fined not more than \$10,000 or imprisoned not more than ten years, or both; and shall be incapable of holding any
USC TITLE 18 Sec. 1181. Whoever, awing allegiance to line United States, levies War against them or adheres to their enemies, giving them aid and common't within the United States or elsewhere, is guilty of treason and shall suffer death.	USC TITLE 18 Sec. 2384, if two or more persons in any State or Territory, considers to overthrow, but down, or destroy by force the Government of the United States, or delay the execution of any law of the United States contains y to the authority inered, they shall each be fined not more man \$20,000 or more sonation to more than whenly years or both.
PURSUANT TO THE LAWS OF THE UNITED STATES, WE the PEOPLE DE	OR ARRESTS MAND the arrest of the felon herein named.
pursue and prosecute ALL ET AL offende	IS of the United States in general. WE the PEOPLE, DEMAND that you, are that have violated their Oath of Office and the Laws of the United States. IZURE OF EVIDENCE
County/ Township as evidence of the fo	IND the serzure and impoundment of ALL books and records of the account of oregoing felony. RNING
	IN HEREBY PUT ON NOTICE: You may be indicted under USC TITLE 18 Sec. 3.
PURSUANT TO THE LAW OF POSSE COMITATUS, should you. shall bring you to JUSTICE under the LAW of POSSE COMITATUS.	FAIL in the discharge of your sworn duty, WE the PEOPLE
COMPLAINANT, being first duly sworn, states that he has knowledge of the coloran imperative JUSTICE.	ie felonies herein complained of: that it is not submitted to be \forall exatious, but
Dated: day of 19 AD	
Subscribed and sworn before me this day of	Complainant 19 AD.

Notary Public

My commission expires

Defending Your No Tax Position

Nobody gets his day in court unless challenged by the powers that be. Many have prepared diligently, and are most eager to present their argument before a jury, only to suffer the immense frustration of not being selected for prosecution. However, the panic that plagues the unprepared can be avoided in advance should you ever become one of the "chosen few," by attending one of the seminars mentioned earlier, and learning some of the techniques that apply specifically to challenging tax litigation. In this section, we will simply cover a few such techniques.

For example, the early pro per defendants often argued that the income tax was unconstitutional, to which the judge would reply that the constitutionality of an income tax was settled by the Brushaber case in 1915. Had any of these individuals (assuming the court had jurisdiction) simply said at the time they were arraigned, "Your Honor, section 1 of the Internal Revenue Code does not specify whether the tax is a direct or indirect tax; therefore, I must have this court's clarification as to whether the income tax is actually a direct tax or an indirect tax, before I can enter my plea of guilty or not guilty," much inconvenience, confusion and loss could have been avoided. Courts are supposed to be bound by the interpretations and definitions given by the federal appellate courts, including the Brushaber and Eisner decisions, etc. as reviewed in Chapter Three.

By asking the above question before entering a plea, a judge would be forced to say that the income tax is an indirect tax, as ruled by the higher courts. If a judge tries to evade the question or pleads ignorance, moving for his disqualification and standing mute on the tax charge would wisely be the order of the day. The mere fact of the question having been raised would enable a defendant to establish the question of direct versus indirect as an issue in the case. Unless you are familiar with court rule book and skilled enough to introduce certain key facts and subjects into a trial it can be difficult to win if you miss the first and best opportunity. Time after time, judges will say, "I'm sorry, that is not admissible," or "The Constitution is not at issue here."

One of the court techniques reviewed at many of the tax and legal seminars is a procedure whereby a person arranges for the opposition (usually IRS) to introduce or produce important documents or evidence needed in court. This is a technique I used when I was forced to defend myself on criminal income tax charges on my 1975 return. It can be done a number of ways. For instance, if a person is still filing a common income tax return and it becomes apparent that there is going to be litigation involving it, an amended return can be filed. Some people have filed amended returns with 300 pages "attached hereto and made a part hereof." Copies of such amended returns should always be kept by the prospective defendant and they should be sent

to the IRS by certified return-receipt mail.

In my particular case the government didn't seem to want to have the jury take a look at all the evidence. When my 44 page tax return made its debut in court, it was only two pages. Had I not had a copy written "page 1 of 44 pages" on the top page the government probably could have gotten away with saying, "But, your Honor, that is all we have." Another method is to summons documents you or someone else sent to the IRS and have the IRS officials under cross-examination identify and verify them.

The late Merril Jenkins, of the Monetary Realists' Society of St. Louis, spoke about a similar technique used to raise the money issue in court. The strategy known as case building by correspondence, can fortify a case or all together prevent one.

"I wrote the IRS a nice letter. I said, 'Gentlemen, there is no money of account. Therefore no debts can be paid. Monetized debt negates the payment of debt. You can't pay a debt with a debt, can you? Therefore, I haven't had a tax liability. Secondly, the Tax Code says that the only ones who must file are those who have a tax liability. How do you determine tax liability? According to the Tax Code, you must earn and receive 750 dollars. But there aren't any dollars. A dollar is not a tangible thing. It is a unit of measurement. There is nothing for it to measure today. I can't determine tax liability. What has taken its place is monetized debt and by what stretch of the imagination, by what code, by what statute, does a 97 percent loss become income to one from whom it was taken? Please send an explanation to me'."

Realizing the importance of being consistent with his stand, Mr. Jenkins wrote to the IRS asking them to refund the taxes he had paid in the past; saying how he now realized it was fraudulent to have passed on those "notes" of money.

"The whole point was that in writing every argument that I would ever want to bring into a courtroom in my correspondence to the IRS, I prepared a case that the jury would be able to review and I could tell the jury that they are the judges of the evidence, testimony, etc., and the judge couldn't do anything about it. I could bring in Sixteenth American Jurisprudence [about the time from which a law is unconstitutional — Chapter Two] and every argument about the Constitution, and every argument about the dollar and there isn't one shred of it that the court could refuse to allow as evidence in trial! Every shred of it would go into the juryroom. In the correspondence to IRS I wrote that if I did not have to pay any more taxes, if all of this is true, would this put a burden upon the people that are still paying? Would it mean that they have to make up for my share? Abraham Lincoln said, 'If I don't have to do it, it only shows that you don't have to either."

The success of this technique was such that, eventually the IRS would not even let Mr. Jenkins testify on behalf of others, nor would they prosecute him; they simply left him alone. He then turned to assisting other people in preparing their defenses:

"I got involved with a few people who had filed Fifth Amendment returns and W-4 exempt forms without properly clearing the way first and who were, as a consequence, involved with IRS. What we did was to have each of these people send a letter to IRS saying that they are now fully aware, and that they have just now learned that they have been falsifying their returns; and that every one of their returns has been in error; and that they are sorry, they won't do it again; and please send back all of [what they sent in, in payment of] their income tax. In each of these cases the IRS investigation came to a halt. It got shelled. The final result from the IRS, reduced to a sentence says, 'This is the final response to your letter of April 21, 1978 in which you requested a refund of all amounts of income tax withheld or accepted from you since the introduction of monetized debt.' IRS doesn't want that information into court.

"The way to counteract the rulings by the courts that Congress can declare anything as money to be legal tender is by jumping in ahead of time and serving a paper upon the IRS and the Treasury Department requiring them to tell what the money of account of the United States is, and what amount of that is a dollar quantity. This has already been done and the IRS can not answer and the United States Attorney in Washington has not answered. The reason that they are in a bind is that you have been accepting the Federal Reserve "Note" as being money, and the Supreme Court in a decision in February, 1977 (Don E. Williams versus the Commissioner of Internal Revenue), found that the Federal Reserve "Note," or any note, whether it is redeemable or not redeemable, is not payment of a debt. They also have the problem that they contend whatever is current as money can be termed in dollars and if they were to name what is currently being accepted by the people as being the money, they would be in violation of their own Supreme Court ruling.

"What happens to people who go on trial on the money issue, is that they get tricked by the prosecuting attorney, who will be very kind to the defendant while on the stand. They'll often say something like, 'When did it occur to you, sir, that you didn't want to pay taxes?' The defendant who says something like it was around 1968, has committed legal suicide. What I've done is to train people who are going to go on the witness stand to answer questions like I would answer them. My answers are one reason they won't let me testify as a witness for anyone in tax cases. The statement to make is: 'I never decided that I didn't want to pay taxes. I want to pay taxes and I want to support government but I do not want to have to commit perjury to do it.' When I testified under oath, the prosecutor came up to me and said, 'Mr. Jenkins, you use those Federal Reserve Notes to buy your food and clothing don't you?' I said, 'No sir,' and the prosecutor said, 'But you don't look starved and you aren't naked!' I replied, 'That is true. I found it was a case of having to either beg, borrow or steal. I found it was much easier to steal.' The prosecutor said, 'How do you do that?' and I said, 'If I pass them, I am passing counterfeit money in an act of fraud to obtain loot of an edible nature.' I though Judge Laskey would fall off the bench. If you do the same kind of thing they won't want you in court either.

"Everyone knows what a dollar is and everyone knows what a mermaid is. But dollars and mermaids do not exist and tax liability based upon the receipt of either dollars or mermaids is equally impossible to figure. I cannot, under penalty of perjury, state that I received dollars when I know dollars is a measurement unit and does not exist as anything tangible. To confess on a tax document that I received Federal Reserve "Notes" and passed them on as counterfeit with full knowledge, in an act of fraud for personal gain, would be a violation of law, and I would lose the protection of the Fifth Amendment and the Constitution.

"The IRS, whose regulations do not anywhere define a dollar, tried to previously coerce me into committing perjury by their written documents (tax returns) by trying to compel me to state that I know what dollars are and that I have received a taxable amount of them."

The right way to answer or formulate a legal question becomes secondnature after a few go-a-rounds with either bureaucrats or friends. But, in general, in addition to what has already been said, it is often most advantageous to pose questions so they can't be answered with a straight yes or no. Setting up an interrogation of a bureaucrat so that his answers will go from general to specific and must be qualified or explained, often allows a hostile witness enough rope to hang himself. An over-bearing or intimidating manner is reserved for witnesses who may talk too much or have a tendency to bore or confuse listeners. Otherwise, sticking to the important facts and issues must be kept in mind at all times; and as with other things, thinking 'on your feet' improves with practice.

The money issue has been a difficult one to raise successfully in court cases. The techniques discussed above have been successful in keeping those who are articulate about what a dollar is, out of court. Familiarity with this kind of strategy often makes people quite eager to go into court and straighten the matter out once and for all for everyone. Consequently, frustration after causing the government to bomb its own case is often channelled into enlightening others.

Many times it appears as though the defendant is being prosecuted as much by the judge as by the IRS or the prosecutor. It is not at all uncommon to be denied a trial by jury, or a right to testify in your own behalf regarding the law on which you rely. These things and many others serve to deny a fair trial. Numerous judges have been personally contacted by the IRS (in violation of Title 18 U.S. Criminal Code, Section 1503) for the explicit purpose of encouraging them to give a hard time to any "tax protestor," because of "the gravity of the tax rebellion movement" (see Appendix 3-H). This is one reason the IRS makes an effort to brand individuals as "tax protestors," and the courts, along with the surprised defendants, have been allowing the IRS to get away with this sort of thing without demanding a definition of the term and conclusive proofs against anyone so branded — in court and on the record. Dirty deals are nothing new to either politics or law. The wise are neither surprised or unruffled by them.

It is also important to bear in mind that those capable of tyranny are capable of fraud and perjury to sustain it — including changing the figures on an unsuspecting citizen's tax return (see Appendix 3-G). The displeasure and damage many people suffer as a result of this sort of bureaucratic tactic are exactly the kinds of things that cause the filing of civil rights suits and liens. A lawsuit (do-it-yourself or otherwise) constitutes a none-too-subtle way or urging them to obey the law.

Appendix 4 contains a number of sample plug-in legal forms. Much of what goes on in federal court is basically laid out on these forms; However, some variation on a few points by reason of local rules of practice, changes in official court rules or in the law is possible. Moore's Forms also contain model blank documents. Further, it is essential to have the court rule books. West Publishing, 10 a well-known publisher of law books, has the Federal Rules of Civil and Criminal Procedure in paperback. Brown's Lawsuit Cookbook — How to Sue and Win¹¹ is down to earth, straight forward and delightful. It contains a more detailed commentary than can be given here on things like making federal judges behave and graduating from taming arrogant third-rate bureaucrats, to going after the "big game."

It must also be noted in passing that public-spirited institutions may wish to lend a hand in taming arrogant bureaucrats. One fine example is the Las Vegas Sun¹² (doubtlessly aware of the extent of the arrogant injustices perpetrated by a particularly nasty variety of bureaucrat) which sponsored a "help" program for subscribers to sue the IRS. In 1980, 20 suits a week were reportedly being filed from that source. In 1981 (from all sources) there were about 30,000 such suits; up from 7,000 in 1978.

^{9.} Large quanities of some legal forms are often available free by phoning or writing local courts. A reasonable quanity of 25 copies of things such as the federal civil summons form, CIV-1; civil cover sheet, JS-44c (if used in your district); civil subpoena for documents, DC 48; deposition subpoena, DC 9; etc. may be requested along with a copy of the local rules. Appendix 5 has a number of sources for plug-in documents that are more detailed or for specific purposes such as Freedom of Information Act violations.

^{10. 50} W. Kellogg Blvd., St. Paul, Minnesota 55165.

^{11.} The Brown Carburetor Co., Inc., P.O. Box 89, Draper, Utah 84020

^{12.} Hank Greenspan, Publisher, P.O. B.ox 4275, Los Vegas, Nevada 89101.



CHAPTER SEVEN

IRS ANXIETIES

We are ignorant of what we ignore.

-Boyd Crabtree



or all but about 2 or 3 percent of the people who exercise their rights in discontinuance of income tax payments there need be little in the way of IRS anxieties — unless they are considered "leaders" of the Tax Revolt or have other noteriety and consequently good fear and complaince generating potential,

in which case they easily become prime candidates for priority tax and prosecution treatment. Nevertheless, nearly everybody who has ever heard about the IRS is scared stiff — even to tell what they know, much less do anything about it. I was no different.

MY AMERICAN HERITAGE

I came to this life as a mid-western American in the late nineteen forties, born of hard-working tax serfs in southeastern Michigan. As a youngster I was adventuresome, independent, and from time to time, noisy. One of my earliest recollections is of being told by my mother to be quiet or, as she put it, "your dad will go to jail." My curiosity demanded answers. I was told, "Your dad is filling out his income tax."

Unfortunately, during those years I was subjected to the indoctrinations of government-controlled education. It wasn't until I personally rejected the concept of government-sponsored social programs such as "free education" that my real education began, in law and other areas, with private teachers, business ventures and the discipline of the marketplace. The real world and its sucessful examples were my best teachers.

My great grandmother had given me both American dollars of silver and her political comments from an early age. I had clear ideas about what is and isn't money, and the moral responsibility associated with its use. It was those ideas that put me at odds with the government. In the late sixties, I refused to pay the federal excise tax on my telephone conversation, since it was being used to fund what I viewed as an immoral, undeclared, unconstitutional war in Viet Nam. However, after the Internal Revenue repeatedly threatened to seize my property, I am ashamed to say I caved in to their demands, and paid up.

I was truely terrified of the IRS. It was part of my American heritage, passed to me from my parents, and I didn't like it at all. It took me several years to summons my courage and soothe my conscience, but once I did, there was no looking back.

In early December of 1973, I made my personal Declaration of Independence and put my values in order. I simply declared myself a free person and began to live as one, no longer accepting the domination, subjugation or manipulation that I had in the past, not from the IRS or anybody else. A year later, when April 15th rolled around, the IRS had to raise its ugly head to acknowledge me: I had a hot air balloon afloat saying "REPEAL THE INCOME TAX." I had joined the Freedom Movement in a sincere, but light-hearted fashion. It was soon to become quite serious.

The Subtle Approach

At first it just seemed like an unpleasant incident, here or there. Then I thought it was just a matter of a few coincidences. After I was a victim of a witnessed hit-and-run incident as I walked in front of my house, I became quite anxious about what else might be planned for me. Enough gangsterish incidents had happened by this time that I was fairly well satisfied about who was behind the planning. It was about that time that putting the IRS virtually out of business started to seem like a good idea. If what happened to me was an example of their official or unofficial policy with regard to "tax protestors," it was a long-overdue project.

It seems to me that it all started with slashed car tires, twelve of them, mostly one at a time. Then there were the holes poked through the car radiator and air conditioner on three separate occasions. I had given up locking my car doors as those who broke in never seemed to take anything. One time as I got into my car and started to put the key into the ignition, I noticed a bunch of wires that had been pulled down just under the ignition. There were two small plastic boxes attached to them. I very carefully withdrew my key, got out and called for the state police bomb squad.

Three days later officialdom arrived. After surveying the conditions inside and under the hood of the car, which took about fifteen minutes, the officer said, "It looks all right to me, ma'am, why don't you try it?" Since I've always respected people who display confidence in their work, I replied that I haddn't waited three days to try it myself, I'd decided to let the experts do it. With that comment I handed the officer the key and watched him sweat profusely from the brow as I backed away. The engine turned over without any problem and were all much relieved. The whole episode seemed like a marvelously conceived scare tactic, very effective in terms of sheer terror, with the added bonus of three days inconvenience caused by a disabled vehicle. Then the car windows were shot out five times.

Subsequently I had the good fortune to live through the U-joint coming off my car on three occasions. The tow-truck driver who came to my rescue twice said how lucky I was that it didn't pole-vault the car or cause a really bad accident. The third time the only comment was, "God must be riding with you, lady." All the lug nuts on one of the car's wheels turned up loose one day too, but I managed to avoid a serious "accident" that time also.

Another time a piece of heavy machinery bashed a hole in the stone

foundation of my house, making surreptitious entry a cinch. Whoever came took nothing, so far as I could determine, although he left something behind which reveals his identity beyond any doubt. A few weeks later, witnesses tell me a woman backed a car into my dining room. The evidence was plain to see, and the plaster and paint cracked throughout the house. On another occasion I was physically assaulted by an older man in front of witnesses who have yet to be questioned over four years later. Subsequently three rapid shots were fired at me by someone with a high-powered rifle from a distance of about a quarter mile as I visited the very large farm of rural friends.

Unadilla is a small village, about 25 miles northwest or Ann Arbor, Michigan. The village has about 25 year-around families. After I had lived there a couple of years, a whole string of preachers started calling on me, intent on saving my soul. I knew something was amiss. They were, as a group, most discreet. It was not until numerous visits to my house by each that they let the cat out of the bag. It generally began something like this: "You'll never believe what we heard about you...." After a number of these revelations I had discovered the source of the slander, as well as some of the particulars. Someone, known to be well supplied with "government favors," had been telling people that I was a witch, a whore, a prostitute and of unsound mind. When the ministers themselves were convinced of the deceitfulness of the accusations they quite calling on me.

Privacy Assualt

It was no surprise to learn that my post office had been placed under "mail cover" surveillance by the IRS, as was my residence address. Numerous letters arrived opened. I am told that my postman was forced off the road by credentialed FBI agents who allegedly relieved him of a portion of the mail he was about to deliver. Because of the interference with the mail delivery, a few of us devised a mail test in which a number of dummy, stuffed envelopes, properly addressed and stamped, were mailed to me. The results forced us to conclude beyond any doubt there was obstruction of the U.S. Mail going on,

^{1.} Slander and allegations of insanity may await anyone who uncovers or who is a serious threat to unsavory government policies. Labels like "psychotic" can present an oppressive government with an easy way to discredit and dispose of the problems posed by those whose ideas or criticisms may gain public attention. Poet Ezra Pound's opposition to monetary corruption and the carnage of WWII are commonly acknowledged to have been the cause of his confinement for over a decade at St. Elizabeth's (the madhouse that overlooks the city of Washington). Too, we have all heard of Russian dissidents being labeled crazy and then being sent off to Siberia. It is interesting to note that over a million acres of land were acquired for a huge 6½ million dollar "mental health" facility that was first set in motion by the 84th Congress [Public Law 830, 70 Stat. 709 (1956)] for the territory of Alaska's 43 "mentally ill" and "for other purposes." According to reports, various states have been contacted to send their "mentally ill" to the Elmdorf facility. Law, Liberty and pyschiatry by Dr. Thomas Szasz is excellent reading for those interested in reform and standards.

and there didn't seem to be a remedy so long as the U.S. government was the chief suspect. In one month alone I made 39 separate reports of missing mail—to no avail. My only recourse was to adopt a cumbersome policy of responding to all messages received from individuals.

Worse yet was the phone problem. My private telephone line was rented from a rural firm. It was unquestionably tapped and connected to a pen register.² Some of the intruders were clumsy and thanks to the wonders of the electronic age (a telephone pick-up jack and cassetterecorder) I have their rudeness on tape as proof of the intrusions.

For some period of time those who tried to phone me, even with the assistance of their long-distance operators, reached a man who repeatedly claimed my number was now his number and that I couldn't be reached there anymore; sometimes he would just tell them to quit calling and hang up. Also for days at a time my calls were intercepted and callers were told, by a recording that does not exist in my telephone exchange, that my number was disconnected. The intercepting problem seemed to be most frequent from Friday afternoon to early Monday. At other times callers would hear my phone ring and ring and ring. Days later when they eventually did get an answer, we would discover that it had not rung into my home. The phone repair department was perpetually trying to find the problem. It seemed that one of their favorite methods of investigation was to automatically pump from 30 to 150 calls into my house in a single afternoon to find out if their calls would ring in, and if so how many times the bells sounded. Sometimes this was worse than the problem.

So as not to be totally deprived of privacy by the electronic intruders, I devised a number of codes. The result was so much clicking on the line that we offered to sell the codes to the listners, one letter at a time of course!

The IRS and its cohorts evidently consider all areas of our lives "fair game" in their assaults. All of my medical records were seized from my former doctor by government agents. Even my garbage was of interest. I have ample reason to believe that for some period of time it was snatched right out from under those I had *privately* hired for its removal. Almost all of my garbage was nothing more than soiled newspapers from my paper-trained angora house-bunnies. Certainly if the IRS was stealing my garbage for the purpose of "determining" my expenses and "income" (if any), scarce government funds were spent for counting "rabbit rasins."

Entrapment Schemes

It has been my policy not to charge any sort of lecture or consultation fee, and for a number of years I made myself available on a regular Tuesday night

^{2.} This gadget, often installed at a local telephone exchange, will print out a list of all the telephone numbers you dial and the numbers of those who phone you. Interestingly, (but not surprisingly) the federal government does not seem to consider pen registers to be an invasion of privacy; they are exempt from all wire-tapping acts.

basis for free consultation to those seeking information or assistance in the Freedom Movement. It has also been a matter of policy that I don't tell people what they *should* do legally. Instead I may tell them, from my perspective, what I think some of their options are or what I or others have done or might do in any given circumstance. Some people make donations as an endorsement of what I do; many do not.

The powers that be seem to be greatly interested in those they claim are practicing law without a license. Some of those whom one must reasonably assume are entrapment agents have come up to me at meetings and proceeded to be very pushy about getting me to tell them exactly what they **should** do, and what fee I would be willing to take for acting as their representative. It doesn't take very long before the attitude and tone of the questioner makes the intent of the inquiry ever so plain. The IRS evidently seems to take the positon that unless an individual is doing exactly what the service wants, when it wants it, there must be illegal activity going on.

On the occasions when I've been confronted with these generally rather unsavory misfits, they seem to delight either in being very loud and argumentative about some twisted version of the law or the facts of a specific (and often insignificant) case, in an attempt to discredit me publicly or in making persistent attempts at isolating and interrogating me with regard to anything I might know about some allegedly criminal activity such as tax protesting. At these times I may commence the "B and B or bait and bull procedure. Under such circumstances vest pocket recorders are often on and it may become storytime for the insincere. Many harassed people figure the more wild geese agent provocateurs are sent chasing, the better. Contempt is the only civilized reaction to the perversity some of them engage in; particularly disgusting are those fond of telling an isolated woman that he always carries a gun or that he enjoys beating up women and raping them.

The real slime on the cake is the old favorite, bureaucracy-sponsored "boyfriends." Undercover "admirers" invariably have the same approach. They say they either have some very good media or political connections or they know how I can get a lot of quick or easy money or free goods and that I must get involved. Unfortunately, I've been taken in by such ploys in the past, only to discover that the media person's absence was to be filled by some most unwelcome activities. I managed to leave each situation without making any debuts (on camera or off) in leather and chains, or being taken in by any unsavory monetary schemes, etc.

The solicitations to but a machine gun were ridiculous and smelled of "abscam" so strongly that I was insulted by them and aggravated because I,

^{3.} The responsibility of claiming and exercising your own rights individually is what I have sought to encourage. It is indicative of the emphasis of what I am doing — giving information, as opposed to giving advice and acting as another's agent. Also it has been my experience that those most able to pay high fees for such information are frequently the least likely to take any well-thought-out action. Consequently, I saw no real advantage to charging a fee.

too, am an American taxpayer who ends up footing the bill for such shennigans. Surely I must be the IRS's million dollar baby as my participation has been sought in everything from big illicit drug deals on down in the past seven years. Normally the cost of prosecuting an alleged tax criminal is about £200,000. Alledged leaders of the Tax Revolt receive significantly more "attention."

Dangerous to Know

My private speaking engagements have often been proceded by IRS agents insinuating their ability to make trouble, if not making outright threats to the officials of the companies or organizations that invited me. There always seems to be a dose of character assassination included too. The attempts at prior restraint with the media are very risky: They have great backfire potential when it becomes evident that the station or interviewer has been played for a pawn, scared out of a good story or badly misled.

Two or more IRS agent character assassins frequently show up after the media has finished an interview or program with me. Invariably they say that I am under criminal investigation for some undisclosed wrongdoing and then they try to take up the time of those who have talked to me with questions about my "income," of which they know nothing. They usually want copies of everything regardless of whether it is a video tape or somebody's quickly scribbled notes. So, to even things up a bit, I've made it a habit to alert my hosts to the probabilities and offer my assistance in the event of either an audit threat or any other type of harassment. 4

For a while, it seemed like the longest time between dinner dates and social engagements, but I soon had some idea why. Those calling on me were being commanded to appear (usually with 48 hours) for income tax audits. None of these people ever went, so far as I know. The demands were made over the telephone, but the harassment had its unpleasant effect, nevertheless. Not only boyfriends, but also my business associates, friends, relatives and previous employers have had their share of harassment. Often their knowledge of me has been a very large inconvenience and a financial hazard. Most frequently these individuals were contacted personally, then interrogated by IRS or FBI agents alleging that I was under criminal investigation for some undisclosed criminal activity. These individuals were pressed to reveal the idenity of my relatives and other associates, my religious and philosophical beliefs, the organizations I belong to, my education, my published and unpublished writings, my speaking engagements, the areas and quantities of literature distribution, and so on.

Despite the fact that the Department of Justice "after due consideration" refused to go through with any criminal prosecution of me in late July of 1982 (coincidently as this book went into production), the IRS opened a new investigation of me within a matter of a few days which makes at least 7 years

^{4.} I understand that over 90 percent of the people involved in the production of a national TV show were raked over the coals by the IRS in nasty audits after Irwin Schiff made an appearance.

Decline of Prosecution after Due Consideration



U.S. Department of Justice

United States Attorney Eastern District of Michigan

Phone: 226-7114

Federal Building and United States Courthouse 231 W. Lafayette, Eighth Floor Detroit, Michigan 48226

July 21, 1982

Ms. Lynn D. Johnston 13325 Unadilla Road Gregory, MI 48137

Dear Ms. Johnston:

As you are probably aware, the Internal Revenue Service has referred to the Tax Division of the Department of Justice a criminal tax matter which alleged that you violated certain provisions of the tax laws. This is to advise you that after due consideration of the matter, the Department of Justice has declined to authorize a prosecution.

Accordingly, our office has been advised of this decision and has been requested to notify you that prosecution has been declined.

Very truly yours,

LEONARD R. GILMAN United States Attorney

LRG/bb

cc: Stanley Krysa

Chief, Criminal Section

Tax Division

U. S. Department of Justice

of this type of investigation that I know of; and certainly I don't know everything yet.

Enlightened Perspective

From the seriousness and persistence of what was happening to me, I realized that the government wanted me to conclude that an untimely death, serious or severe disability lay in my future unless I "got smart" and quit "protesting taxes." I realized that there is an enormous war going on between what use to be a free people who value liberty and the bureaucracy; and that I am in the front lines.

I am confident those events I've described and many others were designed to keep my life in a constant crisis, to scare me, give me nightmare, ruin my health, diminish my actual and potential business, social and romantic alliances, prevent me from keeping my lecture and media appearances, cause me to lose money and suffer a lot of hardships and inconveniences, distract and disengage my attention from the Freedom Movement to long and ineffectual litigation problems against criminals who enjoy immunity (courtesy of the Department of "Justice"), and dissolve my peace of mind and faith in due process of law, thereby "neutralizing" me by any means from slander to assassination.

Accordingly, like anybody else who qualifies for priority treatment and real IRS anxieties, I had only two choices: I could either be paralized by fear and the enormity of the problem or I could put my IRS anxieties into perspective and become more careful and effective. An honest look at the law, legal history and the situation made the later choice compelling. My conscience hung in the balance. Despite my anxieties, I was more afraid of endorsing and participating in wrongdoing than I was of dueling with the IRS and all its slimey cohorts. So...for me, the choice was easy; and as for my IRS anxieties, I'd cork'em and get on with it.

However, the 97 or 98 percent of the public that doesn't qualify for priority treatment may well find the following hard facts relieving: (1) IRS employees are out numbered by us at a rate of approximately 1,000 to 1; (2) failure to file a return is a misdemeanor (possible one-year sentence), and filing a fraudulent return is a felony (possible three-year sentence for each count); and (3) the fact that there are approximately 90 million income tax filers (out of a total population of about 210 million), means that the capacity of the IRS and the court system is such that in a period of a hundred years, only one person in several hundred would ever be charged, much less brought to trial. But what about those who are investigated and bought to trial? According to 1977 official IRS figures, 8,391 persons were investigated, and of those 3,408 were recomended for prosecution. Subsequently, of those "choice canidates," the IRS managed to get only 1,636 indicted by grand juries; and of those only 247 were convicted after trial and less than half of those were ever hustled off to jail.

But what if you manage to beat all the odds in the wrong direction? Fifth Amendment fancier and father of ten fine children, Marvin Cooley, is a well known example. At the 1977 United States Taxpayers Convention in Phoenix, Cooley, just back from "an all expense paid government holiday," and his wife were guests of honor. Commenting about his confinement, he pointed out that he was treated decently and that almost everybody wanted to know "how to do it."

Cooley was salted away with two former attornies of watergate infamy. He reported enjoying lobster and steak meals, color television, phone privileges, personal visits, and the well maintained Stafford Federal tennis courts and grounds. Cooley claimed he just couldn't answer all of the cards and letters he received and still have any time left to enjoy himself. He also said that the prison officials told him he couldn't carry on a business from prison (orders for his Fifth Amendment Packages seemed to have greatly increased as a result of his prosecution) and since they were swamped with mail and phone calls about their detention of him, they asked him if he wouldn't please ask his friends not to call. All he could reply was that he haddn't asked them to call in the first place.

Cooley's feelings, maturity and commitment are best reflected by his own words:

We must pity the poor wretched, timid soul who is too faint-hearted to resist his oppressors. He sings the song of the dammed: "I can't fight back; I have too much to lose; I own too much property; I have worked too hard to get what I have; They will put me out of business if I resist; I might go to jail; I have my family to think about." Such poor miserable creatures have misplaced values and are hiding their cowardice behind pretended family responsibility — blindly refusing to see that the most glorious legacy that one can bequeath to posterity is liberty; and that the only true security is liberty.

The public attention post card shown below can be used for any deserving political prisoner.

Sir;	
l am	a concerned American taxpayer. It has come to my attention
that yo	u are foribly detaining
_	to be a threat to the peace and dignity of civilized society.
	easonable period of time and I am also informed in the details cause and circumstances of incarceration.
	injustice in this matter is becoming seriously agravating to a g number of tax paying citizens. I want to make it perfectly
clear th	aat I firmly believe you are doing a public disservice by holding
- I will	be phoning you in a few days.
	Most Sincerely,

Mrs. Cooley spoke about the overwhelming *private* support that had been given their family. What brings this kind of support about has a lot to do with reasonable, principled behavior in certain no tax postions when one is confronted with bureaucratic lawlessness and corruption. Senator Paul Laxalt of Nevada openly addressed the underlying problem. He said, "The high-handed bureaucratic excesses of the IRS are a national disgrace....We appear to be witnessing an agency totally out of control, running roughshod over the taxpayers and making a joke out of our rule of laws."

Lee Hall, a more recent battle casuality and father of six children, commented publicly about confinement at the federal facility in Terre Haute, Indiana. He said, "I live in a big dorm with five other guys. We play cards, we sleep, we do a little work. Hell, we eat better in this place than a man on the outside eats on the average. I'm living at the fools' expense." Animate about the Constitution and doing what is right, he considers the workers who continue to pay federal income taxes "the fools."

THE GREAT WRIT

On one occasion I was sentenced to 41 days confinement or payment of a 210 dollar fine. I promptly ended up in jail as a result of my inability to make payment in the things demanded and my failure to volunteer payment in other things not required by law (like Federal Reserve Corporation "Notes"). I did, however, attempt to tender a Public Office Money Certificate, but even that was "under protest and threat of loss of liberty" due to the gross illegalities in the prosecution — such as: the judge ignoring the fact that he was proceeding without jurisdiction after being so advised; jury tampering on the record by both the judge and government prosecutor; being denied a copy of the "evidence;" being denied the assistance of legal counsel; and suffering the trial court's failure to advise me of my rights at each stage of the proceedings (including the failure to set an appeal bond before causing the sentence to be executed).

The judge, prior to the jury being present and obviously viewing my position as contemptuous of his raw power to do as he pleases advised me that if I continued to stand mute I would suffer the full consequences of my silence. My continued decline to actively participate in the farce was the political equivalent of refusing to kiss the judge's toes as long as he showed no respect for the law. The villain of this piece will hopefully be retrained or dethroned by the time the appellate process, the civil complaints, the picketing of his local hang-outs, and the next election are over.

Looking back on the experience, I can't even say I was moderately apprehensive about it: I knew I was doing the right thing. My jailers spirited me off in an air conditioned car to the jail (near the sunny shores of Lake Michigan) where a luncheon was promptly served which included chocolate cake and butter pecan ice cream (two of my favorites). Officials were quick to point out these items were due to another special occasion and not in honor of me being their guest. My time was spent in the ladies suite with four to six hospitable companions. We had a private bathroom and shower, large

french chicken-wired windows, a private telephone, large fan and plenty of reading material.

I found my circumstances much more desirable than those of many nursing home inmates who are daily tied up and kept away from telephones or hospitable patients who may suffer being cut, burned or poisoned by their keepers. Naturally, there are always other places one might rather be when forced into restrictive circumstances of any kind. The reader should carry no illusions. There are doubtlessly both some mean jailers and inmates who are mentally unbalanced and angry. A danger to both themselves and others, they may want to kill you or otherwise make you quite miserable just because you are there.

A change for the better when an inmate suffers from threatening or abusive conditions or from an unlawful detainment, can be facilitated by the use of the ancient writ of habeas corpus (see the U.S.Constitution, Article I, section 9 and 28 USC 2241 et seq. and various similar state statutes). Prisons and jails are suppose to have the forms available at all times. (When important legal papers demanded immediate attention I've personally gone to a judge's home and gotten him out of bed to sign them and then had the court clerk's office opened on the weekend so the papers could be filed.) Knowing what the law allows for, however, doesn't always get you your due.

Soon after I had finished the aforementioned butter pecan ice cream, I politely requested the writ of habeas corpus forms, only to be told I'd have to wait four days to talk to somebody about it and then three more days to get the pen needed to fill them out.

The writ of habeas corpus is a paper signed by a judge ordering the person in charge of a place of confinement to deliver one of the inmates in his custody to the court. A confined person (or a friend if he is unable to do it for himself) first must fill out the application (also known as a petition or complaint for habeas corpus) in duplicate, sign it and have it notarized or verified and then have it delivered to a court clerk who by law must promptly present it to a judge. The applicant must state certain facts concerning the allegedly illegal or abusive confinement, the name of the person who has custody over him and by what claim he is being held. The burden of proof is with the applicant who is required to make his statements under penalty of perjury. After the application has been presented to a judge, he may cause the person holding the applicant (known as the respondent or jailer) to "bring the body of the prisoner" before the court for an investigation of the allegations. If a court issues the writ, it will notify all necessary parties. This includes the Attorney General when a federal judge issues a writ for a state inmate. The applicant is notified either way. It should be noted that the 'great writ' is not a substitute for the appeal process.

Although filing an appeal in my case would have been a more appropriate remedy ordinarily, it would not have been a timely issue after suffering the punishment of 41 days loss of liberty. Consequently I phoned a couple friends. The next morning I filled in a few extra particulars of my illegal

incarceration on a form that had been dictated by telephone; it was then signed, copied, and personally brought to the attention of a higher court judge who caused my jailers to promptly deliver my body to his courtroom. Shortly thereafter, and due to the unusual circumstances, my release was ordered on a personal recognizance basis that only required the making of an appeal which seemed reasonable since the entire matter stemmed from the malicious bureaucratic handling of an "energy speed" ticket.

Marvin Cooley, Lee Hall and I are all now "insiders" like a large number of other decent people. One of my prize possessions is a little photo album with "MUG SHOTS" lettered in gold on the outside and my smiling face and prisoner numbers on the inside. Many of us feel we are finishing in the winners circle every time we claim our rights because we have seen 'the power of the word no' and felt the peace of mind its righteous use brings. It is the kind of thing that makes you a free person regardless of where you are sitting.

A perspective on the quiet insurance and peace of mind available through "security associations" next deserves our attention.

QUIET INSURANCE AND PEACE OF MIND

Those who profess to favor freedom, and yet deprecate agitation, are men who want crops without plowing up the ground.
They want rain without thunder or lightening.
They want the ocean without the awful roar of its waters.

This struggle may be a moral one; or it may be a physical one; or it may be both moral and physical; but it must be a struggle. Power concedes nothing without demand.

Find out just what people will submit to, and you have found out the exact amount of injustice and wrong which will be imposed upon them; and these will continue until they are resisted with either words or blows, or with both.

The limits of tyrants are prescribed by the endurance of those whom they oppress.

-Frederick Douglass, 1857

I have discovered that resistance to tyranny or oppression usually has three stages: the first is nimble avoidance; the second is what Alexander Hamilton, in his comments on the Distilled Spirits Act of 1791, called circumstances giving occasion to perjuries;" and the final stage is an unyielding posture when confronted by would be oppressors.

The minutes of the November 2, 1979 meeting of the IRS Central Region Bar Association Liasion contained the following remarks on the unreported income on individual tax returns: "Estimates are that over 100 billion dollars

from legitimate enterprises and 35 billion from illegal business is not being reported on individual tax returns." The report goes on to say that taxpayers from "all walks of life" are involved and that the IRS is trying to develop "strategies to deal with the massive non-compliance with the tax laws." (Emphasis added). Because of the strain a mushrooming Tax Revolt put on the IRS and the courts, many have observed that prosecutions are now more politically selected than ever before, with the major effort being made against the leaders of the movement. The increasing incidence of illegal and bad faith activities on the part of the IRS is indicative of their panic.

One of the uglier strategies the IRS has developed to deal with the massive non-compliance is a heavily armed surprise invasion of the citizen's domain. When IRS targets don't, won't, or can't pay as per IRS demand, they usually get a warning of what will happen if they don't "get smart" and pay up. About 13 million such threats are sent out yearly. Anybody who doesn't then comply is shortly thereafter considered a "tax deliquent." With the number of "tax deliquents" rising, former IRS Commissioner Williams claimed IRS employees are high achievers. We utilize to the extent of the law the powers Congress gives us." I like many others, can't find any evidence of the IRS ever having been given a valid exemption from the Fourth Amendment or the due process clauses of the Fifth and Fourteenth Amendments by Congress or anybody else. However, anyone who, in the eyes of the IRS becomes so eligible for their armed invasion strategy may be held at gunpoint while the IRS and those they hire to assist them in transporting seized property, seize any or all of a citizen's property.

IRS officials claim the show of weapons and the threats of violence are "to ensure the protection of the taxpayer, his family, the private vendors we hire to move the equipment [that is, your car and household goods] and innocent bystanders." According to public reports the IRS made over a million liens and levies and nearly 10,000 seizure raids in 1980 alone, with virtually none of them having taken place after a proper jury trial in the judicial branch. It is an elementary matter to conclude that the real reason for agents to be heavily armed during their raids is to **protect themselves from justifiably outraged victims and bystanders alike**, not to protect the privacy of their victims nor to protect innocent bystanders.

The IRS is adept at making public statements to hide the real facts and mislead or confuse the uniformed public. As indicated by a recent National Commodity and Barter Association 5 newsletter, the IRS declared war on the city of Craig, Colorado and on Association members living there. A total of 26 armed agents arrived and placed 100 percent levies against the wages and bank accounts of an unknown number of people, liened 32 pieces of property, seized four homes for sale and threatened the sheriff and several citizens with fines, prosecution and bodily harm if they interfered. The

^{5. 180} E. Hampden, Suite 214, Englewood, Colorado 80110.

"Evidence Indicates that the IRS Works to Create Violence as an Excuse"

GEORGE HANSEN

1125 Lpus-courte Bartarina Washington, O.C., 20515 TOL: (202) 223-3331

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FINANCIAL INSTITUTIONS SIJENTSION, REQUILITION AND INSURANCE INTERNATIONAL TRACE, INVESTMENT AND MONETARY POLICY



Congress of the United States House of Representatives Washington, D.C. 20515

May 21, 1981

IDAMS DISPORT OFFICES:

UPPER SMARE RIVER VALLEY
BOX 748, IDAMS FALLS, IDAMS #3401

TOL: 323-3341

SOUTHEASTERN IDAHO 250 S. 4TH, SWITE 229 POEATELLO, IOAHO 22201 TELLE 236-4980

MAGIC VALLEY 1061 BLIC LARCE BOLLEVIER HOPTI THIN FALL, IRANG 12301 TOL: 734-6446

WESTERN IDAHO
442 Berns FERENS, Surger
304 Neets 4ts 5/24EF
Best, Jame 43701
Tol.; 334-1476

Mr. Roscoe Egger Commissioner Internal Revenue Service 1111 Constitution Avenue Washington, D.C. 20224

Dear Mr. Egger:

I have received several letters from residents of Craig, Colorado complaining of the actions of a District Director named G. L. Mihlbachler. They allege that this District Director has authorized and made levies of as much as 100 percent of the wages of persons whose sole means of support is their wage payments.

The unbridled use of power by the Service has been of great concern to me for some time and I am interested to know if we have a similar problem ongoing in Colorado. Please advise me immediately of the total number of levies against wages made by the IRS in Moffat and Rio Blanco Counties of Colorado in the past two years. How many of that number are levies for amounts in excess of fifty percent of the wage? How many are for more than ten percent of the total wage? What percentage of the levies are based upon Court order and what percentage upon the sole authority of the IRS?

I am particularly disturbed by accusations by residents of Craig that IRS is provoking a violent confrontation in a manner which suggests that the Service expects to profit from such violence. This in not the first time that the evidence indicates that IRS works to create violence as an excuse to come to Congress and defend its conduct on the one hand and to justify a budget increase to fund its own private army.

You have a choice of operating procedures, Mr. Commissioner, and I must warn you that if the unnecessary intrusion of armed agents into Craig results in the injury or death of one citizen, you will be held personally accountable for your choice of violent confrontation as a collection technique.

Your immediate response will be appreciated since I propose to introduce legislation

Create Violence as an Excuse"

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to better define the collection practices of the IRS. Should your answer be delayed, as IRS answers so regularly are, I can only assume that the situation is as described to me by the complaining taxpayers and act accordingly.

Sincerely,

GEORGE HANSEN Member of Congress

GVH: at

REVENUE INVASION WITNESSING FORM 1. Date and time period of incident: _ 2. Location from which I witnessed the incident: 3. Location of the incident: _ 4. What drew my attention to the incident was: __ 5. Name or description of the victims: _ 6. I observed the following persons in the following acts: name or attempted or performed uniform or clothing vehicle & arms badge# type & color acts & statements made description or # \mathbf{A}_{ullet} GOVERNMENT AGENTS (& their cohorts including tow-truck and moving van drivers, etc.) RESIDENT VICTIMS (& their personal associates) 7. Other witnesses to all or part of the above are: _ 8. I took photos, movies or tape recordings of: ___ or was not observed by 6-A , 6-B or others 10. I was threatened by the following statements or actions: 11. I attempted to summons the sheriff and or others for assistance or witnessing or I was prevented by: ___ 12. Other comments or notes: ___

13. My name and address: _

White: Witness

Gold: Victim Green: National Taxpayers Legal Fund Pink: Media Yellow: Legislative Representative

Association believes the purpose of staging such an assualt in a small place like Craig, was to provoke a violent incident with Association members so the IRS could go back to Congress seeking funding and authority for an all out targeting and attack of Association members and other constitutionalists and libertarian organizations.

The only security or peace of mind possible when there are such a large number of unlawful incidents of this kind comes from knowing you are right, understanding the law, knowing what to do, and associating with other decent, liberty loving individuals.

Although it may be quite justified, the use of arms to prevent such tyranny is, in the view of most groups, not yet the thing to do. Instead a preferred strategy, assuming the IRS has no lawful search and seizure order from the judicial branch, would included the immediate summonsing of the local sheriff. It should be noted that the sheriff is the highest executive law enforcement official in any given county of the United States and if called by either a victim or a neighbor (assuming he isn't participating in the unlawful action), he has the common law authority to arrest anyone in the process of committing a serious crime. When the sheriff's authority is ignored or he is also threatened with bodily harm by armed federal agents, many long suffering citizens would still rather avoid a shoot-out, thus causing the IRS's plans to back-fire. In such a case every effort should be made to insure wide media coverage of the incident and to bring it to the attention of state authorities and our federal legislative representatives. Depending upon which Congressman is written to, corrective action may result (see Congressman Hansen's letter to the Commissioner of the IRS which resulted when the incident in Craig was drawn to his attention). The National Taxpayers Legal Fund, should also be informed of IRS abuses.

Regardless of how an incident is handled, accurate eyewitness reports are essential to any subsequent investigation or litigation for deprivation of civil rights that may follow. If possible, cameras and tape recorders should be used to make a "play by play" record of the incident. The Revenue Invasion Witnessing Form can be used as a guide for the kind of information required.

The victims of this sort of thing often need help and support as much as do the families of the occassional court "battle casualty." One of the reasons many "security associations" of various descriptions exist is to pitch in and help those in need. **Justice Times**, one of the most well respected newspapers

Anderson on Sheriffs, is available from Herbert D. Howard, Eudowood Post Office Box 9714, Towson, Maryland 21204 (currently at \$\mathscr{\theta}\$16.00).

National Taxpayers Legal Fund, 210 Massachusetts Ave. N.E., Suite 116, Washington, D.C. 20002.

^{8.} Subsequently a federal judge in Denver slapped the IRS down for exceeding its authority and violating citizens rights.

focusing reports on the Tax Revolt (see Appendix 5), has a listing of "battle casualties" with a suggestion that you "do thine alms in secret" and send all donations by money order, marked "from God with love." This is just one fine example of the existence and extent of appropriate *private* charity. The Freedom Movement frowns on seeking government handouts or other coerced support payments.

There is as much security and peace of mind in associating with others of similar concerns and giving to those in need as there is in knowing others do care and respond.

AMERICA'S THIRD CENTURY

The situation that existed in this country from about 1760 to the Declaration of Independence in 1776 and the Constitution in 1787 is closely paralleled by the situation that exists today some 200 years later. For example, excessive taxation and oppression have given rise to the growth of smuggling and a bulging underground network and economy. Also common to both times is the politicalization and corruption of the judiciary, the denial or manipulation of trial by jury, the branding of tax protesting as criminal activity, the voting and election complaints, the continual horror stories of the abuse of taxpayers by various government agents and the oppressive growth of laws and regulations. As pertinent today as it was in 1776, the Declaration of Independence complains, the has erected a multitude of new offices, and sent hither swarms of officers to harass our people and eat out their substance.

The Constitution embodies nine techniques for governing government. They are:

- 1. election and non-election;
- 2. petitioning for redress of greivances;
- 3. ignoring and refusing to obey unjust laws and orders;
- 4. demanding due process of law;
- 5. using the power of trial by jury to vindicate the innocent and victims of governmental oppression;
- 6. impeachment or removal from public office for unsatisfactory or criminal activity;
 - 9. Due to gerrymandering (the arranging of single-member voting districts so that one political party can elect a majority of the legislative body with a minority of the total votes) we suffer a situation nationally in which approximately 30 percent of the total voters in a general election elect a bare majority of state and local legislative bodies as well as the U.S. House of Representatives. Additional research from certified elections results reveals over 18 percent of the votes in numerous voting percints missing. Reporting of the total number of persons voting, and the total and cumulative number of votes counted is the first step toward restoring representative government. (President Ragan slid into the chief executive's office with a mere 22.57 percent of the actual vote!)

- 7. taking legal action against individual wrongdoers for violations of the rights of life, liberty and property;
- 8. withholding financial support; and
- 9. the use of arms for the defense of life, liberty and property.

Number eight is becoming increasingly popular, but every person must personally come to terms with the appropriateness of any of the above techniques in given circumstances. Under our constitutional set-up individuals are not only encouraged to assume responsibility for their own lives, they have no choice but to do so. By design, the responsibilities of a state of personal liberty under law encourages work, thought, and the continual creation of new products and improved methods; the result of which is both personal and societal progress. The object of exercising any control over government at all is a serious one—the task of establishing a just and progressive society. Realistically that task may require doing battle with both tyranny and ignorance, for those who do not know the what's and how's of life, liberty and property provide fertile ground for despotic seeds of fear to grow with all their ugly consequences.

Returning to the principles of liberty and justice is what the Freedom Movement is all about. It is full of activists, constitutionalists, and libertarians as was the first American tax revolt. Both times focus on money, privacy and freedom. The straw that broke the camel's back in the time of our Founding Fathers was the one cent excise tax on tea, on top of the

The so called simple flat-rate tax also under current consideration is enough to chill the hearts of tax lawyers and accountants. Under the Constitution no progressive, direct tax is allowable. A direct flat-rate tax, to be constitutional, would have to be apportioned among the states according to their representation in the Congress.

^{10.} The value-added tax (VAT) currently being considered seems to be just another oppressive indirect tax, much like the "excessive I cent" indirect tax on tea. It seems reasonable to conclude that government officials are not yet seeking legitimate tax reform, but are instead seeking an easier, more efficient way of getting our money. An electronic cashless computerized system would be particularly well suited to money manipulators and oppressive masters, and combined with the VAT and inflation "tax," it makes a seriously unappealing prospect. From the documents currently available, the VAT will involve terribly burdensome bookkeeping requirements for nearly all producers, coupled with compulsory audits (perhaps quaterly) by revenue agents. It looks as if the IRS personnel, attitudes and policies should be expected to remain the same. Since producers and manufacturers will be the collecting agents and since they will not be paying any substantial VAT directly but rather passing it on, it is not likely that they will engage in any significant nonpayment or protest activity. Furthermore, with such a system it is unlikely the common consumer of products would easily be able to engage in non-payment protest activities because the intent of it is if he doesn't pay the full price demanded for the goods he wants, he won't be able to possess such goods. However, American ingenuity being what it is, one may be assured that an oppressive VAT will not be long endured. In fact Americans have never been common producers or consumers; rather they have been extremely innovative, hard working and voracious in appetite. An oppressive VAT could within a short time cause another real American Tea

British closing of Boston Harbor and the infamous Writs of Assistance.

Today the average person has about a third of his earnings oppressively seized for income taxes alone, before he gets it, before it is due, and without due process of law, in addition to being forced to pay literally thousands of indirect or hidden excise taxes on the necessities of life every week. The inflationary corruption of the official paper "money" stystem then adds insult to injury. Every time the government sponsors another inflationary roll, it is brewing popular rebelling as well as a major crisis favorable to the crushing of paper "money." Adding substantial fuel to the fire are the public servants who promptly betray their oaths of office and enact measures to protect their buddies or otherwise cover-up wrongdoing.

The victims of oppression are everywhere, and continuing bureaucratic abuse recruits more people every week. Excessive and oppressive government raises them up to slay the beast that burdens them. The beast is being slain with paper "weapons," like the Public Servants' Questionnaire, and knowledge of the power of our constitutional jury system by those with the courage to take part in written and oral deeds of devastating effect. A rapidly growing number of people want government out of their pockets, off their backs and out of their way; and they intend to make government obey the law.

Without any doubt the time to join with others in action restrictive to government tyranny and taxation is when you decide you would rather live with the responsibilities of liberty than be taxed to death; or as I've put it many time, "I joined the Freedom Movement when I realized that my freedom and the Constitution were being trampled on by thousands of oath-violating bureaucrats doing all sorts of immoral and unconstitutional things with my money in my name. When I realized that government was sucking up more than five months of my earnings per year, I knew I couldn't afford that much government." Like others before me, I decided it was time to start enforcing the Constitution against the government, by reasserting my individual moral right to life, liberty and property.

As is well known, I do not pay any income tax, social security tax on employment or federal telephone conversation tax. The reason for my failure to pay such taxes is that I don't owe any, constitutionally or morally. Some people more subtle in their speech, simply say they pay all taxes they are qualified to pay.

It is nearly impossible to take this kind of "no tax" position unless you know your rights, both natural or God-given, and constitutional. Most of the people who take this position are willing to pay any and all taxes which are lawfully imposed, collected and used **exclusively** for the purposes commanded in the Constitution and, in fact, they do. We all pay thousands of indirect, or hidden taxes each week in the price we pay for products. For example, an average suit of clothes has over 200 such taxes included in the

price. These indirect taxes are paid by all who wish to purchase any given product.

Freedom Fighter know where their rights come from and what they are, and they are exercising them. They realize the battle is in the courts, in the pocketbooks of America, and in the hearts and minds of the people. They realize the five most powerful things they can do are to: cut off the money; stand up and demand their right to full due process of law (which includes jury determinations before any of their liberty or property is taken); sue individuals who either deny their rights, or abuse or exceed their authority; sit on juries to vindicate the victims of government oppression; and educate others to help promote constitutional limitations on government.

They do not seek licenses or any kind of governmental permission or taxexempt status for their educational, tax resistance clubs or constitutionalists organizations because they know and understand the origin and benefits of liberty. Although they may disagree or compromise regarding the best method to use, or on the timetable for a full restoration of their constitutional liberties, they do not compromise the principle of a full restoration.

The authors of the Constitution had personal experience in observing the result of oppressive tax collection. They phrased it thusly: The power to tax is the power to destroy. The object of binding the government to the chains of a constitution is to insure liberty and no government beyond the absolute minimum necessary for the maintenance of property rights and peace.

The Tax Revolt is taking the money out of the hands of the government because it has obstructed the growth, prosperity, enterprise and liberty of the very people it is suppose to serve. The "money" is, at an ever-increasing rate, staying in the hands of the people who make the country run; the producers of marketable goods and services. Government can not long ignore them. As Irwin Schiff said, "If you want irresponsible politicians to spend less, you must give them less to spend." Marvin Cooley put it another way. He said, "Don't cooperate with the bureaucrats, your liberty depends on it."

200th Birthday Resolution

IT IS HEREBY RESOLVED that the free people of the States of the United States, being cognizant of designs to reduce them under an absolute despotism, will take appropriate measures against any violators of their Inalienable Rights as secured by the Declaration of Independence of July 4th, 1776 and the Constitution of the United States of America of September 17th, 1787.

Resistance to oppressive taxation and coercion does not cause choas or anarchy, it promotes better government and more responsible people. It benefits everyone in the long run. The middle class is the very basis of the former strength and prosperity of the United States. It is now seething with righteous indignation at the irresponsible and oath violating "tax consumers" who infest and feed on government. Many are reviewing the causes of their ancestors' immigration and settlement here as they see those very causes rise again. Many believe the apparent effort to destroy their industry, creativity and culture is delibrate. They realize government is at war with the people.

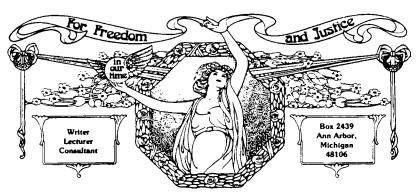
In response some individuals have metaphorically declared war on the IRS—to begin a process of serious change. They are "mad as hell and won't take it any longer" as some of them put it, realizing they can't be secure in the enjoyment of their rights and property unless prepared to defend them effectively against both common criminals and government criminals. Many, in memory of Founding Father Patrick Henry, solicit others with inspired words and phrases like:

You are told that as a taxpayer you are "weak and unable to cope with so formidable an adversary" as the IRS. When shall you be stronger, will it be on the next April 15th or the following one, or after the IRS attaches 100 percent of your wage payments? Can "strength be gathered by irresolution and inaction?" Should you expect to acquire the means of slaying the beast that burdens the nation by turning your head, closing your ears and clinging to the "delusive phantom of hope" until you are bound hand and mouth by the money powers? You are not weak, if you make a proper use of those means which the nature of circumstances has placed in your hands.

It is a dynamic time to be alive. Great changes have already begun. Choices and actions today will create or destroy the future. There is no greater power than that of an ideas whose time has come. For those able to preceive it, the time for liberty has always been now and as Lowell Anderson of **We the People** said, "The responsibility of a people in a slave nation is to free themselves and the responsibility of a people in a free nation is to remain free."

The anti-bureaucratic forms, concepts and strategies reviewed in this book amount to some of the most exquisitely devastating, non-violent weapons ever devised. The aim is for a peaceful restoration of liberty and our constitutional republic. It is time to decide what you want your children and grandchildren to inherit and either get behind it or get out of the way. W. Somerset Maugham said, "If a nation or an individual values anything more than freedom, it will lose its freedom; and the irony is that if it is comfort or money it values more, it will lose that too." Haven't we lost enough? The preservation of freedom is a prerequisite for the preservation of everything

else including legitimate wealth. As for me, my rights are not negotiable; my freedom is worth whatever it costs and I shall remain for freedom and justice now and forever. I hope you will join me. It is time to restore the American Dream:in liberty, opportunity.



Miss Lynn Johnston

APPENDIX 1

CONSTITUTIONAL INFORMATION

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The Declaration of Independence

In Congress, July 4, 1776

The unanimous Delcaration of the 13 united States of America

When in the Course of human events it becomes necessary for one people to dissolve the political bands which have connected them with another, and to assume among the powers of the earth, the separate and equal station to which the Laws of Nature and of Nature's God entitle them, a decent respect to the opinions of mankind requires that they should declare the causes which impel them to the separation.

We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.—That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,—That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness. Prudence, indeed, will dictate that Governments long established should not be changed for light and transient causes; and accordingly all experience hath shewn that mankind are more disposed to suffer, while evils are suffereable, than to right themselves by abolishing the forms to which they are accustomed. But when a long train of abuses pursuing invariably the same and usurpations, Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security.—Such has been the patient sufferance of these Colonies: and such is now the necessity which constrains them to alter their former Systems of Government. The history of the present King of Great Britain is a history of repeated injuries and usurpations, all having in direct object the establishment of an absolute Tyranny over these States. To prove this, let Facts be submitted to a candid world.

He has refused his Assent to Laws; the most wholesome and necessary for the public good.

He has forbidden his Governors to pass Laws² of immediate and pressing importance, unless suspended in their operation till his Assent should be obtained; and when so suspended, he has utterly neglected to attend to them?

He has refused to pass other Laws for the accommodation of large districts of people, unless those people would relinquish the right of Representation⁴ in the Legislature, a right inestimable to them and formidable to tyrants only.

He has called together legislative bodies at places unusual, uncomfortable, and distant from the depository of their Public Records, for the sole purpose of fatiguing them into compliance with his measures.⁵

He has **dissolved Representative Houses** repeatedly, for opposing with manly firmness his invasions on the rights of the people.

He has refused for a long time, after such dissolutions, to cause others to be elected; whereby the Legislative Powers, incapable of Annihilation, have returned to the People at large for their exercise; the State remaining in the mean time exposed to all the dangers of invasion from without, and convulsions within.

He has endeavoured to prevent the population of these States; for that purpose obstructing the Laws for Naturalization of Foreigners; refusing to pass others to encourage their migrations hither, and raising the conditions of new Appropriations of Lands.

He has **obstructed** the Administration of **Justice**, by refusing his Assent to Laws for establishing Judiciary Powers.

He has made Judges dependent¹⁰ on his Will alone, for the tenure of their offices, and the amount and payment of their salaries.

He has errected a multitude of New, Offices, 11 and sent hither swarms of Officers to harass 12 our people, and eat out their substance. 12

He has kept among us, in times of peace, **Standing Armies**¹⁴ without the Consent of our legislatures.

He has affected to render the Military independent of and superior to the Civil Power.¹⁵

He has combined with others to subject us to a jurisdiction foreign to our constitution¹⁶ and unacknowledged by our laws; giving his Assent to their Acts of pretended Legislation:

For quartering large bodies of armed troops among us:17

For protecting them, by a mock Trial, from punishment¹⁸ for any Murders which they would commit on the Inhabitants of these States:

For cutting off our trade¹⁹ with all parts of the world:

For imposing Taxes on us without our consent:20

For depriving us in many cases, of the benefits of Trial by jury:²¹

For transporting us²² beyong Seas to be tried for pretended offences:

For abolishing the free System of English Laws²³ in a neighbouring Province, establishing therein an Arbitrary government,²⁴ and enlarging its Boundaries so as to render it at once an example and fit instrument for introducing the same absolute rule²³ into these Colonies:

For taking away our Charter, 26 abolishing our most valuable Laws 27 and altering fundamentally the Forms of our Governments:

For suspending our own Legislatures, and declaring themselves invested with power to legislate²⁸ for us in all cases whatsoever.

He has abdicated Government here, by declaring us out of his Protection and waging War against us.²⁹

He has plundered our seas,³⁰ ravaged our Coasts,³¹ burnt our towns,³² and destroyed the lives of our people,³³

He is at this time transporting large Armies of foreign Mercenaries to compleat the works of death, desolation, and tyranny;³⁴ already begun with circumstances of Cruelty & Perfidy scarcely paralleled in the most barbarous of ages, and totally unworthy the head of a civilized nation.

He has constrained our fellow Citizens taken Captive on the high Seas to bear Arms against their Country, to become the executioners of their friends and Brethren, or fall themselves³⁵ by their Hands.

Connecticut
Roger Sherman
Sam'el Huntington
Wm. Williams
Oliver Wolcot**

Delaware Caesar Rodney Geo. Read Tho. M'Kean⁴² He has excited domestic insurrections³⁶ amongst us, and has endeavoured to bring on the inhabitants of our frontiers, the merciless Indian³⁷ savages, whose known rule of warfare, is an undistinguished destruction of all ages, sexes and conditions.

In every stage of these Oppressions We have Petitioned for Redress in the most humble terms: Our repeated Petitions have been answered only by repeated injury. A Prince, whose character is thus marked by every act which may define a Tyrant, is unfit to be the ruler of a free people.

Nor have We been wanting in attentions to our British brethren. We have warned them from time to time of attempts by their legislature to extend an unwarrantable jurisdiction over us. We have reminded them of the circumstances of our emigration and settlement here. We have appealed to their native justice and magnanimity, and we have conjured them by the ties of our common kindred to disavow these usurpations, which would inevitably interrupt our connections and correspondence. They too have been deaf to the voice of justice and consanguinity. We must, therefore, acquiesce in the necessity, which denounces our Separation, and hold them, as we hold the rest of mankind, Enemies in War, in Peace Friends.

We, therefore, the Representatives of the United States of America, in General Congress, Assembled, appealing to the Supreme Judge of the world for the rectitude of our intentions, do, in the Name, and by Authority of the good People of these Colonies, solemnly publish and declare, That these United Colonies are, and of Right out to be Free and Independent States; that they are Absolved from all Allegiance to the British Crown, and that all political connections between them and the State of Great Britain, is and ought to be totally dissolved; and that as Free and Independent States, they have full Power to levy War, conclude Peace, contract Alliances, establish Commerce, and to do all other Acts and Things which Independent States may of right do.—And for the support of this Declaration, with a firm reliance on the protection of Divine Providence, we mutually pledge to each other our Lives, our Fortunes and our sacred Honor.

John Hancock³⁸

Georgia
Button Gwinnett
Lyman Hall
Geo. Walton

Massachusetts Bay Saml. Adams John Adams Robt. Treat Paine Elbridge Gerry⁴¹ Maryland
Samuel Chase
Wm. Paca
Thos. Stone
Charles Carroll of Carrollton

New Hampshire
Josiah Bartlett
Wm. Whipple
Matthew Thornton³⁹

New Jersey
Richd. Stockton
Jno. Witherspoon
Fras. Hoskinson
John Hart
Abra. Clark

North Carolina Wm. Hooper Joseph Hewes John Penn

New York Wm. Floyd Phil. Livingston Frans. Lewis Lewis Morris South Carolina
Edward Rutledge
Thos. Heyward, Junr.
Thomas Lynch, Junr.
Arthur Middleton

Pennsylvania Robt. Morris Benjamin Rush Benj. Franklin John Morton Geo. Clymer Jas. Smith Geo. Taylor James Wilson Geo. Ross Rhode Island
Step. Hopkins
William Ellery
Virginia
George Wythe⁴³
Richard Henry Lee⁴⁴
Th. Jefferson
Benj. Harrison
Ths. Nelson, Jr.
Francis Lightfoot Lee
Carter Braxton

- 1. Again government agents fail to adhere to laws restricting their activities.
- 2. (Not yet a cause for complaint.)
- 3. (Not yet a cause for complaint.)
- 4. Again government causes the people's right of fair legislative representation to be relinquished by faulty voting procedures and equipment and by dividing election districts so as to give election advantages to one or another political group (gerrymandering).
- Again the tiresome, irregular "law-making" of executive, judicial and regulatory agents by sheer volume, complexity and layering, presses us into compliance.
- Again the representative houses are broken down and, in effect, dissolved by the usurpation of the legislative function.
- Again invasions and national convulsions are invited by a combination of usurpation of the legislative authority, unconstitutional foreign and domestic policies, and negligence.
- 8. Again population limitation results from oppressive immigration policies, acts of genocide against native populations and constrictive land policies.
- 9. Again obstruction of justice is the result of numerous cover-ups and policies, particularly in regard to the activities of regulatory, executive (IRS, CIA, FBI & FDA) and judicial agents who either skillfully bury the facts, shout secrecy (for the alleged good of the nation), engage in dis-information "leaks" or campaigns, distort facts or destroy evidence.
- 10. Again judges are dependent for high court appointments which unwisely have both increased salaries and benefits, on gaining favor among political powers.
- Again a multitude of new offices have been created particularly with respect to government regulation activities.
- 12. Again swarms of government agents harass our people.

- Again government agents "eat out" (or up) our substance.
- 14. Again we suffer the keeping of standing armies.
- 15. Again the military power (which in a broad sense could include numerous CIA and FBI activities) has been rendered independent, untouchable, and, in many cases secret from public scrutiny and civilian powers.
- 16. Again government agents combine with others seeking to subject us to foreign, non-republic powers and forms o government, giving away our personal, local, state and national sovereignty.
- 17. Again armed government troops, often in the form of non-uniformed infiltrators, spies and agent-provocateur are "quartered among us." Additionally executive decree have been issued requiring the acquiescense of civilians in official quartering plans.
- 18. Again government "troops" have suggested, financed committed and otherwise made possible and real, crime up to and including murder with impunity.
- Again we suffer trade restrictions, interruptions and embargoes.
- 20. Again we suffer the impostion of non-consensual taxation such as direct taxation without apportionment and taxation without fair representation.
- Again we suffer denial of trial by jury in virtually all tax divorce, traffic and "administrative" matters.
- 22. (Not yet a cause for complaint.)
- Again we suffer repeatedly from efforts to abolish th system of protected freedom under traditional law.
- 24. Again we suffer the oppressive, arbitrary acts of selfmade bureaucratic gods whose actions (by way of contaminating and dissolving the functions and separations of power required by a republican form of government) constitute the imposition and establishment of a foreign and arbitrary government, under which further encouragement is given to judges, executive and regulatory department agents to legislate, dictate and decree 'how it shall be.'

- 26. Again government agents have endorsed the wholesale replacement of our Constitution with a woefully inferior charter and appear to be in the process of actually making the switch piecemeal.
- 25. Again incidences or inroads made toward the introduction of absolute rule in one geographical area (or with respect to any given subject) are used as precedents, giving all the more weight and momentum to the tyranny.
- 27. Again government agents by negligence, contrivance, policy, procedure, decree and construction are, in effect, abolishing our most important laws protecting life, liberty and property.
- 28. Again we suffer the self-serving declarations of overstepping, tyrannical government agents, that they have sufficent power for all cases whatsoever.
- 29. Again, in effect, numerous government agents, (especially IRS, FBI,CIA and FDA agents) have declared war on our lives, liberty and property.
- 30. Again our seas are plundered by government dumping of harmful wastes and other abuses.
- 31. (Not yet a cause for complaint.)
- 32. (Not yet a cause for complaint.)
- 33. Again our lives are being destroyed by various means including weather and biological "warfare."
- 34. Again "armies" are either at work or standing ready to complete or otherwise enforce the plans of the usurpers.
- 35. Again we are pitted against our brethren by various means and forced to facilitate the bearing of arms involuntarily.
- 36. Again we suffer the policies of government agents, particularly toward minorities, which excite domestic insurrections.
- 37. Again government agents have invited a terrible retribution from the Indians by evidencing bad faith in the extreme with respect to *all* treaties made with them.
- 38. Although the Declaration of Independence was adopted Congress on July 4, 1776, most delegates signed on August 2, 1776.
- 39. Signed in November, 1776.
- 40. Signed in September, 1776.
- 41. Signed in September, 1776.
- 42. Signed in 1781 by special permission due to army service which caused his absence in the interim.
- 43. Signed on August 27, 1776.
- 44. Signed in September, 1776.

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Preface

The American Constitution is the most wonderful work ever struck off at a given time by the brain and purpose of man.

-Gladstone

The new constitution⁴⁵ provides for a president, two vice presidents, an appointed senate, a house of unusually elected representatives, an appointed judicial council (wherein trial by jury ceases to exist as a right of the people), an appointed planning branch, an appointed electoral overseerer (a la George Orwell's classic 1984) and an appointed regulatory branch. There is also a new government position created called an "intendant" that amounts to a commander for a national spying gestapo, such officer being preoccupied with anticipated or perhaps contrived emergencies, and the control of education, scientific and cultural activities.

In this very long carefully worded arrangement there is expected to be little function for the peoples legislative representatives; the president virtually controls the executive, planning, electoral, regulatory and judicial branches through his appointments. Almost all of the presidents actions take effect unless objected to by a majority of his appointees. The main danger of the new states constitution lies in the purposes not stated, and what is not said, and the limits that are not imposed on government. The sovereignty under the newstates constitution lies with the government not the people. The implementation of the newstates constitution depends on the human powermongers of questionable intentions behind it and a general lack of any informed or moral understanding of the properly acknowledged natural liberty of mankind guaranteed under the United States Constitution and the Declaration of Independence. A well informed or well armed citizenry is perhaps the greatest deterrent to the regimes of such dictatorial planners. With that thought in mind, learning the particulars of the United States Constitution may seem a bit more important than just reviewing "old history."

^{45.} Text available in Rexford G. Tugwell's book, The Emerging Constitution.

^{46.} An analysis in pamphlet form is available from Dr. Peter David Beter, 1624 K Street, N.W., Washington, D.C. 20006 or on cassette tape from Audio Books Inc., P.O. Box 16428 Ft. Worth, Texas 76133

The United States Constitution

We the People of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquility, provide for the common defense, promote the General Welfare, and secure the Blessings of Liberty to ourselves and our Posterity, do ordain and establish this Constitution for the United States of America.

Article I.

Section 1. All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 2. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

No person shall be a Representative who shall not have attained to the Age of twenty-five Years, and been seven Years a Citizen of the United States, and who shall not, when elected, be an Inhabitant of that State in which he shall be chosen.

Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three-fifths of all other Persons. The actual Enumeration shall be made within three Years after the first Meeting of the Congress of the United States, and within every subsequent Term of ten Years, in such Manner as they shall by Law direct. The Number of Representatives shall not exceed one for every thirty Thousand, but each State shall have at Least one Representative; and until such enumeration shall be made, the State of New Hampshire shall be entitled to chuse three, Massachusetts eight, Rhode-Island and Providence Plantations one, Connecticut five, New York six, New Jersey four, Pennsylvania eight, Delaware one, Maryland six, Virginia ten, North Carolina five, South Caroline five, and Georgia three.

When vacancies happen in the Representation from any State, the Executive Authority thereof shall issue Writs of Election to fill such Vacancies.

The house of Representatives shall chuse their Speaker and other Officers; and shall have the sole Power of Impeachment.

Section 3. The Senate of the United States shall be composed of two Senators from each State, chosen by the Legislature thereof, for six Years; and each Senator shall have one Vote.

Immediately after they shall be assembled in Consequence of the first Election, they shall be divided as equally as may be into three Classes. The Seats of the Senators of the first Class shall be vacated at the Expiration of the second Year, of the second Class at the Expiration of the fourth Year, and of the third Class at the Expiration of the sixth Year, so that one third may be chosen every second Year; and if Vacancies happen by Resignation, or otherwise, during the Recess of the Legislature of any State, the Executive thereof may make temporary Appointments until the next Meeting of the Legislature, which shall then fill such Vacancies.

No Person shall be a Senator who shall not have attained to the Age of thirty Years and been nine Years a Citizen of the United States, and who shall not, when elected, be an Inhabitant of that State for which he shall be chosen.

The Vice President of the United States shall be President of the Senate, but shall have no Vote, unless they be equally divided.

The Senate shall chuse their other Officers, and also a President pro tempore, in the Absence of the Vice President, or when he shall exercise the Office of President of the United States.

The Senate shall have the sole Power to try all Impeachments. When sitting for that Purpose, they shall be on Oath or Affirmation. When the President of the United States is tried, the Chief Justice shall preside: And no Person shall be convicted without the Concurrence of two thirds of the Members present.

Judgment in Cases of Impeachment shall not extend further than to removal from Office, and disqualification to hold and enjoy any Office of honor, Trust or Profit under the United States: but the Party convicted shall nevertheless be liable and subject to Indictment, Trial, Judgment and Punishment, according to Law.

Section 4. The Times, Places and Manner of holding Elections for Senators and Representatives, shall be prescribed in each State by the Legislature thereof; but the Congress may at any time by Law make or alter such Regulations, except as to the Places of chusing Senators.

The Congress shall assemble at least once in every Year, and such Meeting shall be on the first Monday in December, unless they shall by Law appoint a different Day.

Section 5. Each House shall be the Judge of Elections, Returns and Qualifications of its own Members, and a Majority of each shall constitute a Quorum to do Business; but a smaller Number may adjourn from day to day, and may be authorized to compel the Attendance of absent members, in such Manner, and under such Penalties as each House may provide.

Each House may determine the Rules of its Proceedings, punish its Members for disorderly Behaviour, and with the Concurrence of two thirds, expel a Member.

Each House shall keep a Journal of its Proceedings, and from time to time publish the same, excepting such Parts as may in their Judgment require Secrecy; and the Yeas and Nays of the Members of either House on any question shall, at the Desire of one fifth of those Present, be entered on the Journal.

Neither House, during the Session of Congress, shall without the Consent of the other, adjourn for more than three days, nor to any other Place than that in which the two Houses shall be sitting.

Section 6. The Senators and Representatives shall receive a Compensation for their Services, to be ascertained by Law, and paid out of the Treasury of the United States. They shall in all Cases, except Treason, Felony and Breach of the Peace, be privileged from Arrest during their Attendance at the Session of their respective Houses, and in going to and returning from the same; and for any Speech or Debate in either House, they shall not be questioned in any other Place.

No Senator or Representative, shall during the Time for which he was elected, be appointed to any civil Office under the Authority of the United States which shall have been created, or the Emoluments whereof shall have been encreased during such time; and no Person holding any Office under the United States, shall be a Member of either House during his Continuance in Office.

Section 7. All Bills for raising Revenue shall originate in the House of Representatives; but the Senate may propose or concur with Amendments as on other Bills

Every Bill which shall have passed the House of Representatives and the Senate, shall, before it becomes a Law, be presented to the President of the United States; if he approve he shall sign it, but if not he shall return it, with his Objections to that House in which it shall have originated, who shall enter the Objections at large on their Journal, and proceed to reconsider it. If after such Reconsideration two thirds of that House shall agree to pass the Bill, it shall be sent, together with the Objections, to the other House, by which it shall likewise be reconsidered, and if approved by two thirds of that House, it shall be-

come a Law. But in all such Cases the Votes of both Houses shall be determined by Yeas and Nays, and the Names of Persons voting for and against the Bill shall be entered on the Journal of each House respectively. If any Bill shall not be returned by the President within ten Days (Sundays excepted) after it shall have been presented to him, the Same shall be a Law, in like Manner as if he signed it, unless the Congress by their Adjournment prevent its Return, in which Case it shall not be a Law.

Every Order, Resolution, or Vote to which the Concurrence of the Senate and House of Representatives may be necessary (except on a question of Adjournment) shall be presented to the President of the United States; and before the Same shall take Effect, shall be approved by him, or being disapproved by him, shall be repassed by two thirds of the Senate and House of Representatives, according to the Rules and Limitations prescribed in the Case of a Bill.

Section 8. The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;

To borrow Money on the credit of the United States;

To regulate Commerce with foreign Nations, and among the several States, and with the Indian Tribes;

To establish an uniform Rule of Naturalization, and uniform Laws on the subject of Bankruptcies throughout the United States;

To coin Money, regulate the Value thereof, and of foreign Coin, and fix the Standard of Weights and Measures:

To provide for the Punishment of counterfeiting the Securites and current Coin of the United States;

To establish Post Offices and post Roads;

To promote the Progress of Science and useful Arts, by securing for limited Times to Authors and Inventors the exclusive Right to their respective Writings and Discoveries;

To constitute Tribunals inferior to the supreme Court:

To define and punish Piracies and Felonies committed on the high Seas, and Offences against the Laws of Nations;

To declare War, grant Letters of Marque and Reprisal, and make Rules concerning Captures on Land and Water;

To raise and support Armies, but no Appropriation of Money to that Use shall be for a longer Term than two Years;

To provide and maintain a Navy;

To make Rules for the Government and Regulation of the land and naval Forces;

To provide for calling forth the Militia to execute

the Laws of the Union; suppress Insurrections and repel Invasions;

To provide for organizing, arming, and disciplining, the Milita, and for governing such Part of them as may be employed in the Service of the United States, reserving to the States respectively, the Appointment of the Officers, and the Authority of training the Militia according to the discipline prescribed by Congress;

To exercise Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-yards, and other needful Buildings;—And

To make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof.

Section 9. The Migration or Importation of such Persons as any of the States now existing shall think proper to admit, shall not be prohibited by the Congress prior to the Year one thousand eight hundred and eight, but a Tax or duty may be imposed on such Importation, not exceeding ten dollars for each Person.

The Privilege of the Writ of Habeas Corpus shall not be suspended, unless when in Cases of Rebellion or Invasion the public Safety may require it.

No Bill of Attainder or ex post facto Law shall be passed.

No Capitition, or other direct Tax shall be laid, unless in Proportion to the Census or Enumeration hereinbefore directed to be taken.

No Tax or Duty shall be laid on Articles exported from any State.

No Preference shall be given by any Regulation of Commerce or Revenue to Ports of one State over those of another; nor shall Vessels bound to, or from, one State, be obliged to enter, clear, or pay Duties in another

No Money shall be drawn from the Treasury, but in Consequence of Appropriations made by Law; and a regular Statement and Account of the Receipts and Expenditures of all public Money shall be published from time to time.

No Title of Nobility shall be granted by the United States; and no Person holding any Office of Profit or Trust under them, shall, without the Consent of the Congress, accept of any present, Emolument, Office, or Title, of any kind whatever, from any King, Prince, or foreign State.

Section 10. No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque or Reprisal; coin Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts; pass any Bill of Attainder, ex post facto Law, or Law impairing the Obligation of Contracts, or grant any Title of Nobility.

No State shall, without the Consent of the Congress, lay any Imposts or Duties on Imports or Exports, except what may be absolutely necessary for executing its inspection Laws: and the net Produce of all Duties and Imposts, laid by any State on Imports or Exports, shall be for the Use of the Treasury of the United States; and all such Laws shall be subject to the Revision and Control of the Congress.

No State shall, without the Consent of Congress, lay any Duty of Tonnage, keep Troops, or ships of War in time of Peace, enter into any Agreement or Compact with another State, or with a foreign power, or engage in War, unless actually invaded, or in such imminent Danger as will not admit of delay.

Article II.

Section 1. The executive Power shall be vested in a President of the United States of America. He shall hold his Office during the Term of four Years, and, together with the Vice President, chosen for the same Term, be elected, as follows:

Each State shall appoint, in such Manner as the Legislature thereof may direct, a Number of Electors, equal to the whole Number of Senators and Representatives to which the State may be entitled in the Congress: but no Senator or Representative, or Person holding an Office of Trust or Profit under the United States, shall be appointed an Elector.

The Electors shall meet in their repsective States, and vote by Ballot for two Persons, of whom one at least shall not be an Inhaibtant of the same State with themselves. And they shall make a list of all the Persons voted for, and of the Number of Votes for each; which List they shall sign and certify, and transmit sealed to the Seat of the Government of the United States, directed to the President of the Senate. The President of the Senate shall, in the Presence of the Senate and House of Representatives, open all the Certificates, and the Votes shall then be counted. The Person having the greatest Number of Votes shall be the President, if such Number be a Majority of the whole Number of Electors appointed; and if there be more than one who have such Majority, and have an equal Number of Votes, then the House of Representatives shall immediately chuse by Ballot one of them for President; and if no Person have a Majority, then from the five highest on the List the said House shall in like Manner chuse the President. But in chusing the President, the Votes shall be taken by States, the Representatives from each State having one Vote; a

quorum for this Purpose shall consist of a Member or Members from two thirds of the States, and a Majority of all the States shall be necessary to a Choice. In every Case, after the Choice of the President, the Person having the greatest Number of Votes of the Electors shall be the Vice President. But if there should remain two or more who have equal Votes, the Senate shall chuse from them by Ballot the Vice President.

The Congress may determine the Time of chusing the Electors, and the Day on which they shall give their Votes: which Day shall be the same throughout the United States.

No person except a natural born Citizen, or a Citizen of the United States, at the time of the Adoption of this Constitution, shall be eligible to the Office of President; neither shall any Person be eligible to that Office who shall not have attained to the Age of thirty five Years, and been fourteen Years a Resident within the United States.

In Case of the Removal of the President from Office, or of his Death, Resignation, or Inability to discharge the Powers and Duties of the said Office, the Same shall devolve on the Vice President, and the Congress may by Law provide for the Case of Removal, Death, Resignation or Inability, both of the President and Vice President, declaring what Officer shall then act as President, and such Officer shall act accordingly, until the Disability be removed, or a President shall be elected.

The President shall, at stated Times, receive for his Services, a Compensation, which shall neither be encreased nor diminished during the Period for which he shall have been elected, and he shall not receive within that Period any other Emolument from the United States, or any of them.

Before he enter on the Execution of his Office, he shall take the following Oath or Affirmation:—"I do solemnly swear (or affirm) that I will faithfully execute the Office of President of the United States, and will to the best of my Ability, preserve, protect and defend the Constitution of the United States."

Section 2. The President shall be Commander in Chief of the Army and Navy of the United States, and of the Militia of the several States, when called into the actual Service of the United States; he may require the Opinion, in writing of the principal Officer in each of the executive Departments, upon any Subject relating to the Duties of their respective Offices, and he shall have Power to grant Reprieves and Pardons for Offenses against the United States, except in Cases of Impeachment.

He shall have Power, by and with the Advice and Consent of the Senate, to make Treaties, provided two thirds of the Senators present concur; and he shall nominate, and by and with the Advice and Consent of the Senate, shall appoint Ambassadors, other public Ministers and Counsuls, Judges of the supreme

Court, and all other Officers of the United States, whose Appointments are not herein otherwise provided for, and which shall be established by Law; but the Congress may by Law vest the Appointment of such inferior Officers, as they think proper, in the President alone, in the Courts of Law, or in the Heads of Departments.

The President shall have Power to fill up all Vacancies that may happen during the Recess of the Senate, by granting Commissions which shall expire at the End of their next Session.

Section 3. He shall from time to time give to the Congress Information of the State of the Union, and recommend to their Consideration such Measures as he shall judge necessary and expedient; he may, on extraordinay Occasions, convene both Houses, or either of them, and in Case of Disagreement between them, with Respect to the Time of Adjournment, he may adjourn them to such Times as he shall think proper; he shall receive Ambassadors and other public Ministers; he shall take Care that the Laws be faithfully executed, and shall Commission all the Officers of the United States.

Section 4. The President, Vice President and all civil Officers of the United States, shall be removed from Office on impeachment for, and Conviction of, Treason, Bribery, or other high Crimes and Misdemeanors.

Article III.

Section 1. The judicial Power of the United States, shall be vested in one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish. The Judges, both of the supreme and inferior Courts, shall hold their Offices during good Behaviour, and shall, at stated Times, receive for their Services, a Compensation, which shall not be diminished during their Continuance in Office.

Section 2. The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority;—to all Cases affecting Ambassadors, other public Ministers and Consuls;—to all Cases of admiralty and maritime Jurisdiction;—to Controversies to which the United States shall be a Party;—to Controversies between two or more States;—between a State and Citizens of another State;—between Citizens of different States;—between Citizens of the same State claiming Lands under Grants of different States, and between a State, or the Citizens thereof, and foreign States, Citizens or Subjects.

In all Cases affecting Ambassadors, other public Ministers and Consuls, and those in which a State shall be Party, the supreme Court shall have original Jurisdiction. In all the other Cases before mentioned,

the supreme Court shall have appellate Jurisdiction, both as to Law and Fact, with such Exceptions, and under such Regulations as the Congress shall make.

The Trial of all Crimes, except in Cases of Impeachment, shall be by Jury; and such Trial shall be held in the State where the said Crime shall have been committed; but when not committed within any State, the Trial shall be at such Place or Places as the Congress may by Law have directed.

Section 3. Treason against the United States, shall consist only in levying War against them, or in adhering to their Enemies, giving them Aid and Comfort. No Person shall be convicted of Treason unless on the Testimony of two Witnesses to the same overt Act, or on Confession in open Court.

The Congress shall have Power to declare the Punishment of Treason, but no Attainder of Treason shall work Corruption of Blood, or Forfeiture except during the Life of the Person attainted.

Article IV.

Section 1. Full Faith and Credit shall be given in each State to the public Acts, Records, and judicial Proceedings of every other State. And the Congress may by general Laws prescribe the Manner in which such Acts, Records and Proceedings shall be proved, and the Effect thereof.

Section 2. The Citizens of each State shall be entitled to all Privileges and Immunities of Citizens in the several States.

A person charged in any State with Treason, Felony, or other Crime, who shall flee from Justice, and be found in another State, shall on Demand of the executive Authority of the State from which he fled, be delivered up to be removed to the State having Jurisdiction of the Crime.

No Person held to Service or Labour in one State, under the Laws thereof, escaping into another, shall, in Consequence of any Law or Regulation therein, be discharged from such Service or Labour, but shall be delivered up on Claim of the Party to whom such Service or Labour may be due.

Section 3. New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within the Jurisdiction of any other State; nor any State be formed by the Junction of two or more States, or Parts of States, without the Consent of the Legislatures of the States concerned as well as of the Congress.

The Congress shall have Power to dispose of and make all needed Rules and Regulations respecting the Territory or other Property belonging to the United States; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.

Section 4. The United States shall guarantee to every State in this Union a Republican Form of Government, and shall protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the Legislature cannot be convened) against domestic Violence.

Article V.

The Congress, whenever two thirds of both Houses shall deem it necessary, shall propose Amendments to this Constitution, or, on the Application of the Legislatures of two thirds of the several States, shall call a Convention for proposing Amendments, which, in either Case, shall be valid to all Intents and Purposes, as Part of this Constitution, when ratified by the Legislatures of three fourths of the several States, or by Conventions in three fourths thereof, as the one or the other Mode of Ratification may be proposed by the Congress; Provided that no Amendment which may be made prior to the Year One thousand eight hundred and eight shall in any Manner affect the first and fourth Clauses in the Ninth Section of the first Article; and that no State, without its Consent, shall be deprived of its equal Suffrage in the Senate.

Article VI.

All Debts contracted and Engagements entered into, before the Adoption of this Constitution, shall be as valid against the United States under this Constitution, as under the Confederation.

This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding.

The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; but no religious Test shall ever be required as a Qualification to any Office or public Trust under the United States.

Article VII.

The Ratification of the Conventions of nine States, shall be sufficient for the Establishment of this Constitution between the States so ratifying the Same.

Done in Convention by the Unanimous Consent of the States present the Seventeenth Day of September in the Year of our Lord one thousand seven hundred and Eighty seven and of the Independence of the United States of America the Twelfth IN WITNESS whereof We have hereunto subscribed our Names,

Attest G. Washington President and Deputy from Virginia William Jackson, Secretary

NEW HAMPSHIRE

John Langdon Nicholas Gilman

MASSACHUSETTS

Nathaniel Gorham Rufus King

CONNECTICUT

Wm. Saml Johnson Roger Sherman

NEW YORK

Alexander Hamilton

NEW JERSEY

Wil: Livingston David Brearley Wm. Patterson John: Dayton

PENNSYLVANIA

B. Franklin Thomas Mifflin

Robt Morris Geo. Clymer Thos FitzSimons

Jared Ingersoll James Wilson Gouv Morris

DELAWARE

Geo: Read Gunning Bedford jun John Dickinson Richard Bassett Jaco: Broom

MARYLAND

James McHenry Dan of St. Thos Jenifer Danl Carroll

NORTH CAROLINA

Wm. Blount Richd Dobbs Spaight Hu Williamson

VIRGINIA

John Blair James Madison, Jr.

SOUTH CAROLINA

J. Rutledge Charles Cotesworth Pinckney Charles Pinckney Pierce Butler

GEORGIA

William Few Abe Baldwin

In Convention Monday, September 17th, 1787

Present

The States of

New Hampshire, Massachusetts, Connecticut, Mr. Hamilton from New York, New Jersey, Pennsylvania, Delaware, Maryland, Virginia, North Carolina, South Carolina and Georgia.

Resolved,

That the preceding Constitution be laid before the United States in Congress assembled, and that it is the Opinion of this Convention, that it should afterwards be submitted to a Convention of Delegates, chosen in each State by the People thereof, under the Recommendation of its Legislature, for their Assent and Ratification; and that each Convention assenting to, and ratifying the Same, should give Notice thereof to the United States in Congress assembled.

Resolved, That it is the Opinion of this Convention, that as soon as the Conventions of nine States shall have ratified this Constitution, the United States in Congress assembled should fix a Day on which Electors should be appointed by the States which shall have ratified the same, and a Day on which the Electors should assemble to vote for the President, and the Time and Place for commencing Proceedings under this Constitution. That after such Publication the Electors should be appointed, and the Senators

and Representatives elected: That the Electors should meet on the Day fixed for the Election of the President, and should transmit their Votes certified, signed, sealed and directed, as the Constitution requires, to the Secretary of the United States in Congress assembled, that the Senators and Representatives should convene at the Time and Place assigned; that the Senators should appoint a President of the Senate, for the sole Purpose of receiving, opening and counting the Votes for President; and, that after he shall be chosen, the Congress, together with the President, should, without Delay, proceed to execute this Constitution.

By the Unanimous Order of the Convention
G. WASHINGTON, President
W. Jackson, Secretary.

Articles in Addition to, and Amendment of the Constitution of the United States of America, proposed by Congress, and Ratified by the Legislatures of the several States, pursuant to the fifth Article of the original⁴⁷ Constitution.

Article*47 I.

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble and to petition the Government for a redress of grievances.

Article* II.

A well regulated Militia, being necessary to the security of a free State, the right of the people to keep and bear Arms, shall not be infringed.

Article * III.

No Soldier shall, in time of peace be quartered in any house, without the consent of the Owner, nor in time of war, but in a manner to be prescribed by law.

Article* IV.

The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

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^{47.} In order to avoid confusion with the Articles in the body of the Constitution, Articles noted by an astrisk are generally referred to as Amendments, including in other places in this book.

Article* V.

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

Article* VI.

In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury of the State and district wherein the crime shall have been committed, which district shall have been previously ascertained by law, and to be informed of the nature and cause of the accusation; to be confronted with the witnesses against him; to have compulsory process for obtaining witnesses in his favor, and to have the assistance of Counsel for his defence.

Article* VII.

In Suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury shall be otherwise re-examined in any Court of the United States, than according to the rules of the common law.

Article* VIII.

Excessive bail shall not be required, nor excessive fines imposed, nor cruel and unusual punishments inflicted.

Article* IX.

The enumeration of the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people.

Article* X.

The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people.

Article* XI.

The Judicial power of the United States shall not be construed to extend to any suit in law or equity, commenced or prosecuted against one of the United States by Citizens of another State, or by Citizens or Subjects of any Foreign State.

Article* XII.

The Electors shall meet in their respective states, and vote by ballot for President and Vice-President, one of whom, at least, shall not be an inhabitant of

the same state with themselves; they shall name in their ballots the person voted for as President, and in distinct ballots the person voted for as Vice-President, and they shall make distinct lists of all persons voted for as President, and of all persons voted for as Vice-President, and of the number of votes for each, which lists they shall sign and certify, and transmit sealed to the seat of the government of the United States, directed to the President of the Senate;-The President of the Senate shall, in the presence of the Senate and House of Representatives, open all the certificates and the votes shall then be counted;— The Person having the greatest number of votes for President, shall be the President, if such number be a majority of the whole number of Electors appointed; and if no person have such majority, then from the persons having the highest numbers not exceeding three on the list of those voted for as President, the House of Representatives shall choose immediately, by ballot, the President. But in choosing the President, the votes shall be taken by states, the representation from each state having one vote; a quorum for this purpose shall consist of a member or members from two-thirds of the states, and a majority of all the states shall be necessary to a choice. And if the House of Representatives shall not choose a President whenever the right of choice shall devolve upon them, before the fourth day of March next following, then the Vice-President shall act as President, as in the case of death or other constitutional disability of the President.—The person having the greatest number of votes as Vice-President, shall be the Vice-President, if such number be a majority of the whole number of Electors appointed, and if no person have a majority, then from the two highest numbers on the list, the Senate shall choose the Vice-President; a quorum for the purpose shall consist of two-thirds of the whole number of Senators, and a majority of the whole number shall be necessary to a choice. But no person constitutionally ineligible to the office of President shall be eligible to that of Vice-President of the United States.

Article* XIII.

Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

Section 2. Congress shall have power to enforce this article by appropriate legislation.

Article* XIV.

Section 1. All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immuni-

ties of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

Section 2. Representatives shall be apportioned among the several States according to their respective numbers, counting the whole number of persons in each State, excluding Indians not taxed. But when the right to vote at any election for the choice of electors for President and Vice-President of the United States, Representatives in Congress, the Executive and Judicial officers of a State, or the members of the Legislature thereof, is denied to any of the male inhabitants of such State, being twenty-one years of age, and citizens of the United States, or in any way abridged, except for participation in rebellion, or other crime, the basis of representation therein shall be reduced in the proportion which the number of such male citizens shall bear to the whole number of male citizens twenty-one years of age in such State.

Section 3. No person shall be a Senator or Representative in Congress, or elector of President and Vice-President, or hold any office, civil or military, under the United States, or under any State, who, having previously taken an oath, as a member of Congress, or as an officer of the United States, or as a member of any State legislature, or as an executive or judicial officer of any State, to support the Constitution of the United States, shall have engaged in insurrection or rebellion against the same, or given aid or comfort to the enemies thereof. But Congress may by a vote of two-thirds of each House, remove such disability.

Section 4. The validity of the public debt of the United States, authorized by law, including debts incurred for payment of pensions and bounties for services in suppressing insurrection or rebellion, shall not be questioned. But neither the United States nor any State shall assume or pay any debt or obligation incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; but all such debts, obligations and claims shall be held illegal and void.

Section 5. The Congress shall have power to enforce, by appropriate legislation, the provisions of this article.

Article* XV.

Section 1. The right of citizens of the United States to vote shall not be denied or abridged by the United States or by any State on account of race, color, or previous condition of servitude.

Section 2. The Congress shall have power to enforce this article by appropriate legislation.

Article* XVI.

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

Article* XVII.

Section 1. The Senate of the United States shall be composed of two Senators from each State, elected by the people thereof, for six years; and each Senator shall have one vote. The electors in each State shall have the qualifications requisite for electors of the most numerous branch of the State Legislatures.

Section 2. When vacancies happen in the representation of any State in the Senate, the executive authority of such State shall issue writs of election to fill such vacancies: Provided, That the Legislature of any State may empower the executive thereof to make temporary appointment until the people fill the vacancies by election as the Legislature may direct.

Section 3. This amendment shall not be so construed as to affect the election or term of any Senator chosen before it becomes valid as part of the Constitution.

Article* XVIII.

Section 1. After one year from the ratification of this article the manufacture, sale or transportation of intoxicating liquors within, the importation thereof into, or the exportation thereof from the United States and all territory subject to the jurisdiction thereof for beverage purposes is hereby prohibited.

Section 2. The Congress and the several States shall have concurrent power to enforce this article by appropriate legislation.

Article* XIX.

Section 1. The right of citizens of the United States to vote shall not be denied or abridged by the United States or by any State on account of sex.

Section 2. Congress shall have power, by appropriate legislation, to enforce the provisions of this article.

Article* XX.

Section 1. The terms of the President and Vice-President shall end at noon on the 20th day of Jan-

uary, and the terms of Senators and Representatives at noon on the 3rd day of January, of the year in which such terms would have ended if this article had not been ratified; and the terms of their successors shall then begin.

Section 2. The Congress shall assemble at least once in every year, and such meeting shall begin at noon on the 3rd day of January, unless they shall by law appoint a different day.

Section 3. If, at the time fixed for the beginning of the term of the President, the President elect shall have died, the Vice-President elect shall become President. If a President shall not have been chosen before the time fixed for the beginning of his term, or if the President elect shall have failed to qualify, then the Vice-President elect shall act as President until a President shall have qualified; and the Congress may by law provide for the case wherein neither a President elect nor a Vice-President elect shall have qualified, declaring who shall then act as President, or the manner in which one who is to act shall be selected, and such person shall act accordingly until a President or Vice-President shall have qualified.

Section 4. The Congress may by law provide for the case of the death of any of the persons from whom the House of Representatives may choose a President whenever the right of choice shall have devolved upon them, and for the case of the death of any of the persons from whom the Senate may choose a Vice-President whenever the right of choice shall have devolved upon them.

Section 5. Sections 1 and 2 shall take effect on the 15th day of October following the ratification of this article.

Article* XXI.

Section 1. The eighteenth article of amendment to the Constitution of the United States is hereby repealed.

Section 2. The transportation or importation into any State, Territory, or possession of the United States for delivery or use therein of intoxicating liquors, in violation of the laws thereof, is hereby prohibited.

Section 3. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by convention in the several States, as provided in the Constitution, within seven years from the date of the submission hereof to the States by the Congress.

Article* XXII.

Section 1. No person shall be elected to the office of the President more than twice, and no person who has held the office of President, or acted as President, for more than two years of a term to which some other person was elected President shall be elected to the office of the President more than once. But this article shall not apply to any persons holding the office of President when this article was proposed by the Congress, and shall not prevent any person who may be holding the office of President, or acting as President, during the term within which this article becomes operative from holding the office of President or acting as President or acting as President during the remainder of such term.

Section 2. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by the legislatures of three-fourth of the several states within seven years from the date of its submission to the states by the Congress.

Article* XXIII.

Section 1. The District constituting the seat of Government of the United States shall appoint in such manner as the Congress may direct:

A number of electors of President and Vice President equal to the whole number of Senators and Representatives in Congress to which the District would be entitled if it were a State, but in no event more than the least populous State; they shall be in addition to those appointed by the States, but they shall be considered, for the purposes of the election of President and Vice President, to be electors appointed by a State; and they shall meet in the District and perform such duties as provided by the twelfth Article of Amendment.

Section 2. The Congress shall have power to enforce this article by appropriate legislation.

Article* XXIV.

Section 1. The right of citizens of the United States to vote in any primary or other election for President or Vice President, for electors for President or Vice President, or for Senator or Representative in Congress, shall not be denied or abridged by the United States or any State by reason of failure to pay any poll tax or other tax.

Section 2. The Congress shall have the power to enforce this article by appropriate legislation.

Article* XXV.

Section 1. In case of the removal of the President

from office or his death or his resignation, the Vice President shall become President.

Section 2. Whenever there is a vacancy in the office of the Vice President, the President shall nominate a Vice President who shall take the office upon confirmation by a majority vote of both houses of Congress.

Section 3. Whenever the President transmits to the President Pro Tempore of the Senate and the Speaker of the House of Representatives his written declaration that he is unable to discharge the powers and duties of his office, and until he transmits to them a written declaration to the contrary, such powers and duties shall be discharged by the Vice President as Acting President.

Section 4. Whenever the Vice President and a majority of either the principal officers of the executive departments or of such other body as Congress may by law provide, transmit to the President Pro Tempore of the Senate and the Speaker of the House of Representatives their written declaration that the President is unable to discharge the powers and duties of his office, the Vice President shall immediately assume the powers and duties of the office as Acting President.

Thereafter, when the President transmits to the President Pro Tempore of the Senate and the Speaker of the House of Representatives his written declaration that no inability exists, he shall resume the powers and duties of his office unless the Vice President and a majority of either the principal officers of the executive department or of such other body as Congress may by law provide, transmit within four days to the President Pro Tempore of the Senate and the Speaker of the House of Representatives their written declaration that the President is unable to discharge the powers and duties of his office. Thereupon the Congress shall decide the issue, assembling within 48 hours for that purpose if not in session. If the Congress, within 21 days after receipt of the latter written declaration, or if Congress is not in session, within 21 days after Congress is required to assemble, determines by two-thirds vote of both houses that the President is unable to discharge the powers and duties of his office, the Vice President shall continue to discharge the same as Acting President; otherwise, the President shall resume the powers and duties of his office.

Article* XXVI.

Section 1. The rights of citizens of the United States who are eighteen years of age or older to vote shall not be denied or abridged by the United States or any state on account of age.

Section 2. The Congress shall have power to enforce this Article by appropriate legislation.

Ratification Note

The Constitution was ratified by the thirteen original states in the following order: Delaware, December 7, 1787 Pennsylvania, December 12, 1787 New Jersey, December 18, 1787 Georgia, January 2, 1788 Connecticut, January 9, 1788 Massachusetts, February 6, 1788 Maryland, April 28, 1788 South Carolina, May 23, 1788 New Hampshire, June 21, 1788 Virginia, June 25, 1788 New York, July 26, 1788 North Carolina, November 21, 1789 Rhode Island, May 29, 1790 (Vermont, by convention, ratified January 10, 1791; and Congress, February 18, 1791, admitted that State into the Union)

Articles* I to X were declared in force in 1791; Article* XI in 1798; Article* XII in 1804; Article XIII was proclaimed in 1865; Article* XIV in 1868; Article* XV in 1870; Article* XVI and Article* XVII in 1913; Article* XVIII in 1919; Article* XIX in 1920; Article* XX and Article* XXI in 1933. Article* XXII was ratified in 1951. Article* XXIII was ratified in 1961. Article* XXIV was ratified in 1964. Article* XXV was ratified in 1967, Article* XXVI was ratified in 1971.

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*Arrest Trial, Punishment48 Arrest

The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

4th Am

No person shall be held to answer for a capital, or otherwise infamouse crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger;... 5th Am

The Senators and Representatives shall. . .in all Cases, except Treason, Felony and Breach of the Peace, be privileged from Arrest in going to and returning from the same; . . .

The Privilege of the Writ of Habeas Corpus shall not be suspended, unless when in Cases of Rebellion or Invasion the public Safety may require it.

A Person charged in any State with Treason, Felony, or other Crime, who shall flee from Justice, and be found in another State, shall on Demand of the executive Authority of the State from which he fled, be delivered up, to be removed to the State having Jurisdiction of the Crime.

No Person held to Service of Labour in one State, under the Laws thereof, escaping into another, shall, in Consequence of any Law or Regulation therein, be discharged from such Service or Labour, but shall be delivered up on Claim of the Party to whom such Service or Labour may be due.

Trial

The trial of all Crimes, except in Cases of Impeachment, shall be by Jury; and such Trial shall be held in the State where the said Crimes shall have been committed; but when not committed within any State, the Trial shall be at such Place or Places as the Congress may by Law have directed.

In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury of the State and district wherein the crime shall have been committed, which district shall have been previously ascertained by law, and to be informed of the nature and cause of the accusation; to be confronted with the witnesses against him; to have compulsory process for obtaining defence.

6th Am

. . .nor shall any person. . .be compelled in any criminal case to be a witness against himself.

5th Am

...nor shall any State deprive any person of life, liberty, or property, without due process of law;...

14th Am

Treason against the United States, shall consist only in levying War against them, or in adhering to their Enemies, giving them Aid and Comfort. No Person shall be convicted of Treason unless on the Testimony of two Witnesses to the same overt Act, or on Confession in open Court.

The House of Representatives. . .shall have the sole Power of Impeachment. 2 2 5

The President, Vice President and all civil Officers of the United States, shall be removed from Office on Impeachment for, and Conviction of Treason, Bribery, or other high Crimes and Misdemeanors.

Punishment

Excessive bail shall not be required, not excessive fines imposed, nor cruel and unusual punishments inflicted.

8th Am

. . .nor shall any person be. . .deprived of life, liberty, or property, without due process of law. . . 5th Am

Judgement in Cases of Impeachment shall not extend further than to removal from Office, and disqualification to hold and enjoy any Office of honor, Trust or Profit under the United States:...

48. Also see judicial proceedings.

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The Congress shall have Power. . . To define and punish Piracies and Felonies committed on the high Seas, and Offences against the Law of Nations; . . .

1 8 10

Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

13th Am

The Congress shall have Power to declare the Punishment of Treason, but no Attainder of Treason shall work Corruption of Blood, or Forfeiture except during the life of the Person attainted.

The Congress may determine the Time of chusing the Electors, and the Day on which they shall give their Votes; which Day shall be same throughout the United States.

2 1 1-4

dent. But in chusing the President, the Votes

shall be taken by States, the Representation

from each State having one Vote; A quorum

for this Purpose shall consist of a Member or

Members from two thirds of the States, and a Majority of all the States shall be necessary

to a Choice. In every Case, after the Choice of

the President, the Person having the greatest

Number of Votes of the Electors shall be the

Vice President. But if there should remain

two or more who have equal Votes, the Senate

shall chuse from them by Ballot the Vice Pres-

Electors

. . . no Senator or Representative, or Person holding an Office or Trust or Profit under the United States, shall be appointed an Elector.

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Each State shall appoint, in such Manner as the Legislature thereof may direct, a Number of Electors, equal to the whole Number of Senators and Representatives to which the State may be entitled in the Congress; but no Senator or Representative, or Person holding an Office of Trust or Profit under the United States, shall be appointed an Elector.

The Electors shall meet in their respective States, and vote by Ballot for two Persons, of whom one at least shall not be an Inhabitant of the same State with themselves. And they shall make a list of all the Persons voted for, and of the Number of Votes for each; which List they shall sign and certify, and transmit sealed to the Seat of the Government of the United States, directed to the President of the Senate. The President of the Senate shall, in the Presence of the Senate and House of Representatives, open all the Certificates, and the Votes shall then be counted. The Person having greatest Number of Votes shall be the President, if such Number be a Majority of the whole Number of Electors appointed; and if there be more than one who have such Majority, and have equal Number of Votes, then the House of Representatives shall immediately chuse by Ballot one of them for President; and if no Person have a Majority, then from the five highest on the List the said House shall in like Manner chuse the Presi-

same throughout the United States. The Electors shall meet in their respective states and vote by ballot for President and Vice-President, one of whom, at least, shall not be an inhabitant of the same state with themselves: they shall name in their ballots the person voted for as President, and in distinct ballots the person voted for as Vice-President, and they shall make distinct lists of all persons voted for as President, and of all persons voted for as Vice-President, and of the number of votes for each, which lists they shall sign and certify, and transmit sealed to the seat of the government of the United States, directed to the President of the Senate;-The President of the Senate shall, in the presence of the Senate and House of Representatives, open all certificates and the votes shall then be counted;—The person having the greatest number of votes for President, shall be the President, if such number be a majority of the whole number of Electors appointed; and if no person have such majority, then from the persons having the highest numbers not exceeding three on the lists of those voted for as President, the House of Representatives shall choose immediately, by ballot, the President. But in choosing the President, the votes shall be taken by states, the representation from each state having one vote; a quorum for this purpose shall consist of a member or members from two-thirds of the states, and a majority of states shall be necessary choice. And if the House of Representatives shall not choose a President whenever the right of choice shall devolve upon them, before the fourth day of March next following, then the Vice-President shall act as President,

as in the case of the death or other constitu-

tional disability of the President.—The per-

son having the greatest number of votes as Vice-President, shall be the Vice-President, if such number be a majority of the whole number of the Electors appointed, and if no person have a majority, then from the two highest numbers on the list, the Senate shall choose the Vice-President; a quorum for the purpose shall consist of two-thirds of the whole number of Senators, and a majority of the whole number shall be necessary to a choice. But no person constitutionally ineligible to the office of President shall be eligible to that of Vice-President of the United States.

The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

The electors in each State shall have the qualifications requisite for electors of the most numerous branch of the State legislatures.

★ Government⁴⁹ Republican Form

The executive Power shall be vested in a President of the United States of America.

The judicial Power of the United States, shall be vested in one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish...

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

The United States shall guarantee to every State in this Union a Republican Form of Government, . . .

Reserved Powers

The powers not delegated to the United States by the Constitution nor prohibited by it to the States, are reserved to the States respectively, or to the people.

10th Am

12th Am

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17th Am

Secrecy

Each House shall keep a Journal of its Proceedings, and from time to time publish the

49. Also see purposes and public servant oaths.

same, excepting such Parts as may in their Judgment require Secrecy; . . .

★ Judicial Proceedings 50 Jurisdiction

This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding.

The Judges, both of the supreme and inferior Courts, shall hold their Offices during good Behaviour,⁵¹...

The Congress shall have Power. . . To constitute Tribunals inferior to the supreme Court; . . .

The judicial Power of the United States, shall be vested in one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish.

The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority;...

The judicial Power shall extend...to Controversies between two or more States;—between a State and Citizens of another State;—between Citizens of different States,—between Citizens of another State;—between Citizens of different States,—between Citizens of the same State claiming Lands under Grants of different States, and between a State, or the Citizens thereof, and foreign States, Citizens or Subjects.

In all Cases affecting Ambassadors, other public Ministers and Consuls, and those in which a State shall be Party, the supreme Court shall have original Jurisdiction. In all the other Cases before mentioned, the supreme Court shall have appellate Jurisdiction,

50. Also see Arrest, Trial & Punishment.

51. See Purposes and Public Servant oath.

			1-0
both as to Law and Fact, with such Exceptions, and under such Regulations as the Congress shall make.	3 2 2	their Speaker and other Officers; and shall have the sole Power of Impeachment.	1 2 5
The Judicial power of the United States shall not be construed to extend to any suit in law or equity, commenced or prosecuted against one of the United States by Citizens of another State, or by Citizens or Subjects of any Foreign State.	1 1 th Am	The Senate shall have the sole Power to try all Impeachments. When sitting for that Purpose, they shall be on Oath or Affirmation. When the President of the United States is tried, the Chief Justice shall preside: And no Person shall be convicted without the Concurrence of two thirds of the Members present.	1 3 6
Due Process		Judgment in Cases of Impeachment shall not extend further than to removal from Office,	
Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.	13th Am l	and disqualification to hold and enjoy any Office of honor, Trust or Profit under the United States; but the Party convicted shall nevertheless be liable and subject to Indictment, Trial, Judgment and Punishment, according to Law.	1 3 7
nor shall any person bedeprived of		Extradition	
life, liberty, or property, without due process of law;	5th Am	A Person charged in any State with Treason, Felony, or other Crime, who shall flee from	
No State shalldeprive any person of life, liberty, or property, without due process of law;	14th: Am 1	Justice, and be found in another State, shall on Demand of the executive Authority of the State from which he fled, be delivered up, to	
Equal Protection		be removed to the State having Jurisdiction of the Crime.	4 2 2
nor shall any Statedeny to any person within its jurisdiction the equal protection of the laws.	14th Am 1	No Person held to Service or Labour in one State under the Laws thereof, escaping into another, shall, in Consequence of any Law or	
No title of Nobility shall be granted	198	Regulation therein, be discharged from such Service or Labour, but shall be delivered up	
Double Jeopardy		on Claim of the Party to whom such Service or Labour may be due.	4 2 3
nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb,	5th Am	Bail	
Impeachments ⁵²			
The House of Representatives shall chuse		Excessive bail shall not be imposed, nor excessive fines imposed, nor cruel and unusual punishments inflicted.	8th Am
52. Effective October 1, 1981 The Judicia Councils Reform and Judicial Conduct an Disability Act of 1980 (Public Law 96-458 creates mechanisms to review judges abilit	d 3)	The Privilege of the Writ of Habeas Corpus shall not be suspended, unless when in Cases Rebellion or Invasion the public Safety may require it.	192
and misconduct. Any person who alleges		Juries & Trial	

Councils Reform and Judicial Conduct and Disability Act of 1980 (Public Law 96-458) creates mechanisms to review judges ability and misconduct. Any person who alleges a federal judge is unfit for office may file a documented complaint with the clerk of the Circuit Court of Appeals in which district the complaint arises. Complaints will be reviewed by one judge and can be appealed to two review bodies. It should be noted that other routes to removal from offices, such as impeachment, are still valid.

The Trial of all Crimes, except in Cases of Im-

No person shall be held to answer for a cap-

ital, or otherwise infamous crime, unless on a

presentment or indictment of a Grand Jury,

except in cases arising in the land or naval

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peachments, shall be by Jury; . . .

forces, or in the Militia, when in actual service in time of War or public danger; . . . 5th Am

. . . no fact tried by a jury, shall be otherwise re-examined in any Court of the United states, than according to the rules of the common law.

7th Am

In Suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved,... 7th Am

In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury of the State and district wherein the crime shall have been committed, which district shall have been previously ascertained by law, and to be informed of the nature and cause of the accusation; to be confronted with the witnesses against him; to have compulsory process for obtaining Witnesses in his favor, and to have the Assistance of Counsel for his defence.

6th Am

No person shall be convicted of Treason unless on the Testimony of two Witnesses to the same overt Act, or on Confession in open Court.

Pardons

The President. . .shall have Power to grant reprieves and Pardons for Offences against the United States, except in Cases of impeachment.

Acts, Records, Judicial Proceedings

Full Faith and Credit⁵³ shall be given in each State to the public Act, Records, and judicial Proceedings of every other State. And the Congress may by general Laws prescribe the Manner in which such Act, Records and Proceedings shall be proved, and the Effect thereof.

★Law54

Supreme Law

All Debts contracted and Engagements entered into, before the Adoption of this Constitution, shall be as valid against the United States under this Constitution, as under the Confederation.

This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Teaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution of Laws of any State to the Contrary notwithstanding. 6-2

The Congress shall have Power. . . To make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof.

The judicial Power shall extend to all Cases in Law and Equity, arising under this Constitution, the Laws of the United States, and treaties made, or which shall be made, under their Authority;

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The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people.

Full Faith and Credit shall be given in each State to the public Acts, Records, and judicial Proceedings of every other State. And the Congress may by general Laws prescribe the Manner in which such Acts, Records and Proceedings shall be proved, and the Effect thereof.

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10th An

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- 53. See Chapter Six (page 16 7) and Appendix 3-I. The Full Faith and Credit clause allows the fine judicial opinion of the Honorable Alfred Nesbitt in the Miami, Florida radar case to shine equally as bright in any other state of the Union despite the predictable consternation of police radar operators and municipal treasury departments.
- **54.** Also see Legislative Regulation, Purposes & Public Servant Oaths.
- 55. Also see Legislative Regualtion, Purposes & Public Servant Oaths.

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Law Making

Every Bill which shall have passed the House of Representatives and the Senate, shall, before it become a Law, be presented to the President of the Untied States; If he approve he shall sign it, but if not he shall return it, with his Objections to that House in which it shall have originated, who shall enter the Objections at large on their Journal, and proceed to reconsider it. If after such Reconsideration two thirds of that House shall agree to pass the Bill, it shall be sent, together with the Objections, to the other House, by which it shall likewise be reconsidered, and if approved by two thirds of that House, it shall become a Law. But in all such Cases the Votes of both Houses shall be determined by yeas and Nays, and the Names of the Persons voting for and against he Bill shall be entered on the Journal of each House respectively. If any Bill shall not be returned by the President within ten Days (Sundays excepted) after it shall have been presented to him, the Same shall be a Law, in like Manner as if he had signed it, unless the Congress by their Adjournment prevent its Return, in which Case it shall not be a Law.

The Congress shall have the Power. . . To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings;

Prohibitions55

No ex post facto Law shall be passed.	193
No State shallpass anyex post factor Law,	1 10
No Bill of Attainder shall be passed.	193
No Money shall be drawn from the Treasury	

but in Consequence of Appropriations made by Law; 1 9 7 Treason against the United States, shall con-

Treason against the United States, shall consist only in levying War against them, or in adhering to their Enemies, giving them Aid

and Comfort. No Person shall be convicted of Treason unless on the Testimony of two Witnesses to the same over Act, or on Confession in open Court.

. . . no Attainder of Treason shall work Corruption of Blood, or Forfeiture except during the Life of the Person attainted.

No State shall, without the Consent of the Congress, lay any Imposts or Duties on Imports or Exports, except what may be absolutely necessary for executing it's inspection Laws; and the net Produce of all Duties and Imposts, laid by any State on Imports or Exports, shall be for Use of the Treasury of the United States; and all such Laws shall be subject to the Revision and Controul of the Congress.

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.

No Soldier shall, in time of peace be quartered in any house, without the consent of the Owner, nor in time of war, but in a manner to be prescribed by law.

3d Am

No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States;

... no religious Test shall ever be required as a Qualification to any Office or Public Trust under the United States.

. . . the right of the people to keep and bear Arms, shall not be infringed.

... no State, without its Consent, shall be deprived of it's equal Suffrage in the Senate.

No State shall. . .pass any. . .Law impairing the Obligation of Contracts,... 1 10 1

After one year from the ratification of this article the manufacture, sale, or transportation of intoxicating liquors within, the importation thereof into, or the exportation thereof from the United States and all territory subject to the jurisdiction thereof for

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beverage purposes is hereby prohibited56

18th Am

The eighteenth article of amendment to the Constitution of the United States is hereby repealed.56

21st Am

The transportation or importation into any State, Territory, or possession of the United States for delivery or use therein of intoxicating liquors, in violation of the laws thereof, is hereby prohibited.56

21st Am

Suspension of Law

The Privilege of the Writ of Habeas Corpus shall not be suspended, unless when in Cases of Rebellion or Invasion the public Safety may require it.

192

The President. . .shall have Power to grant reprieves and Pardons for Offences against the Untied States, except in Cases of Impeachment.

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183

★Legislative Regulations⁵⁷

Commerce (Foregin Nations, Indian Tribes, Inter-state)

The Congress shall have the Power...To regulate Commerce with foreign Nations, and among the several States, and with the Indian Tribes;

No Preference shall be given by any Regulation of Commerce or Revenue to the Ports of one State over those of another:

196

- 56. These prohibitons are seriously out of place in the constitution of a free people The only other constitutional prohibitions on the people concern qualifications for holding public office, the administration of justice and a provision against questioning the public debt as authorized by
- 57. A regulation as distinct from a law, authorizes an official to do or have done by some method or procedure deemed appropriate, an act in the carrying out of organic law. Also see Law, Purposes and Public Servant Oaths.

Courts

In all Cases affecting Ambassadors, other public Ministers and Consuls, and those in which a State shall be Party, the supreme Court shall have original Jurisdiction. In all other Cases before mentioned, the supreme Court shall have appeallate Jurisdiciton, both as to Law and Fact, with such Exceptions, and under such Regulations as the Congress shall make.

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Federal Military Units & Captures

The Congress shall have Power. . . To make Rules for the Government and Regulation of the land and naval Forces;

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The Congress shall have Power. . . To. . . make Rules concerning Captures on Land and and Water;

1811

Government Property

The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States;

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★Military

Arsenals, Buildings Dock-Yards.

Forts, Magazines

The Congress shall have Power. . . To exercise exclusive Legislation in all Cases whatsoever,...over all Places purchased by the Consent of the Legislatures of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-yards, and other needful Buildings;

1 8 17

Captures

The Congress shall have Power. . . To. . . make Rules concerning Captures on Land and 1 8 11 Water;

Declarations, Letters, Ships

The Congress shall have the Power. . . To declare war, grant Letters or Marque and Reprisal, and make Rules concerning Captures 1 8 11 on Land and Water;

'No State shallgrant Letters of Marque and Reprisal; 1 10 1
'No State shall, without the Consent of Con- igress,keep Troops, or Ships of War in time of Peace. ⁵⁸ 1 10 3
Invasion, Rebellion
'No State shall, without the Consent of Congress engage in War, unless actually invaded, or in such imminent Danger as will not admit of delay. 1 10 3
Treason against the United States, shall consist only in levying War against them,
No Soldier shall, in time of peace be quartered in any house, without the consent of the Owner, nor in time of war, but in a manner to the prescribed by law. 3rd Am
The United Statesshall protect each [State] .against Invasion; 4 4 —
The Congress shall have Power To provide for calling forth the Militia to execute the Laws of the Union, suppress Insurrections and repel Invasions; 1 8 15
The United States shall protect each [of the States] on Application of the Legislature,

not be convened) against domestic Violence. 4 4 -The Privilege of the Writ of Habeas Corpus shall not be suspended, unless when in Cases

of Rebellion or Invasion the public Safety

may require it.

or of the Executive (when the Legislature can-

No person shall be a Senator or Representative in Congress, or Elector of President and Vice President, or hold any office, civil or military, under the United States, or under any States, or under any State, who, having previously taken an oath, as a member of Congress, or as an officer of the United States, or as a member of any State legislature, or as an executive or judicial officer of any State, to support the Constitution of the United States, shall have engaged in insurrection or rebellion

58. A standing army is distinguished from the militia, a volunteer citizens group (usually with their own arms) which may be called up and trained should the need arise.

against the same, or given aid or comfort to the enemies thereof. But Congress may by a vote of two-thirds of each House, remove 14th Am such disability.

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No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; 5th Am

Purposes

We the People of the United States, in Order to...provide for the common defence, ...do ordain and establish this Constitution for the United States of America. Preamble

The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and genreal Welfare of the United States: 181

Troops

192

A well regulated Militia, being necessary to the security of a free State, the right of the people to keep and bear Arms, shall not be infringed 58

The Congress shall have Power. . . To provide for organizing, arming, and disciplining, the Militia, and for governing such Part of them as may be employed in the Service of the United States, reserving to the States respectively, the Appointment of the Officers, and the Authority of training the Militia according to the discipline prescribed by Congress. 1 8 16

The Congress shall have Power. . . To provide for calling forth the Militia to execute the Laws of the Union, suppress Insurrections and repel Invasions;

The Congress shall have the Power. . . To make rules for the Government and Regulat-1 8 14 ion of the land and naval Forces;

The President shall be Commander in Chief of the Army and Navy of the United States, and of the Militia of the several States, when called into the actual Service of the United States;

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1 8 15

2d Am

The Congress shall have the Power...To raise and support Armies, but no Appropriation of Money to that Use shall be for a longer Term than two Years;

1 8 12

★ Money

Public Expenditures 59

No Money shall be drawn form the Treasury, but in Consequence of Appropriations made by Law; and a regular Statement and Account of the Receipts and Expenditures of all public Money shall be published from time to time.

All Dcbts contracted and Engagements entered into, before the Adoption of this Constitution, shall be as valid against the United States under this Constitution, as under the Confederation. 6-1

Congress shall have the Power. . . To provide for organizing, arming, and disciplining, the Militia, and for governing such Part of them as may be employed in the Service of the United States, reserving to the States respectively, the Appointment of the Officers, and the Authority of training the Militia according to the discipline prescribed by the Congress.

The Congress shall have Power. . . To raise and support Armies, but no Appropriation of Money to that Use shall be for a longer Term than two Years;

The validity of the public debt of the United States, authorized by law, including debts incurred for payment of pensions and bounties for services in suppressing insurrection or rebellion, shall not be questioned. But neither the United States nor any State shall assume or pay any debt or obligation incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; but all such debts, obligations and claims shall be illegal and void.

. . . nor shall private property be taken for public use, without just compensation.

No State shall. . .pass any. . .Law impairing the Obligation of Contracts,... 1 10 1

Also see Purposes.

The President shall, at stated Times, receive for his Services, a Compensation, which shall neither be encreased nor diminished during the Period for which he shall have been elected,...

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The Judges, both of the supreme and inferior Courts, shall hold their Offices during good behaviour, and shall, at stated Times, receive for their Services, a Compensation, which shall not be diminished during their Continuance in Office.

The Senators and Representatives shall receive a Compensation for their Services, to be ascertained by Law, and paid out of the Treasury of the United States.

Emoluments

197

1 8 12

The President. . .shall not receive within that Period any other Emolument from the United States, or any of them.

No Title of Nobility shall be granted by the United States; And no Person holding any Office of Profit or Trust under them, shall without the Consent of the Congress, accept of any present, Emolument, Office, or Title, of any kind whatever, from any King, Prince, or foreign State.

No Senator or Representative shall, during the Time for which he was elected, be appointed to any civil Office under the Authority of the United States, which shall have been created, or the Emoluments whereof shall have been encreased during such time; and no Person holding any Office under the United States, shall be a Member of either House during his continuance in Office.

Bankruptcy

The Congress shall have Power. . .To establish. . .uniform Laws on the subject of Bankruptcies throughout the Untied States; 1 8 4

Coinage

The Congress shall have Power. . . To coin Money, regulate the Value thereof, and of foreign Coin, . . .

No State shall. . .coin Money;

No State shall. . .make any Thing but Gold and silver Coin a Tender in Payment of Debts; 1 10 1

226

5th Am

Counterfeiting

The Congress shall have Power... To provide for the Punishment of counterfeiting the Securities and current Coin of the United States:

186

Sources of Revenue

All Bills for raising Revenue shall originate in the House of Representatives;

171

The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defense and general Welfare of the United States;**

181

The Congress shall have power to lay and collect taxes on incomes, from whatever

- 60. Article I, section 8, Clause 1 gives Congress a very broad authority to tax for specified purposes. That broad power includes authority to tax incomes. The Sixteenth Amendment, because it specified the authority to lay an income tax was without apportionment, clearly limits the income tax to an indirect assessment.
- 161. Paper "money" since June 24, 1968 (which was the last day it could be exchanged for constitutional money) has been borrowed into circulation thru abuse of this clause. The federal government does not own the Federal Reserve Banks. They are owned by private stockholders and are operated for profit. They pay no income tax on the profits they make. They do not file income tax forms. The Federal Reserve Banks have never been audited by an outside firm. They audited themselves. Since 1963 the money "notes" that go into common circulation have come exclusively from the Federal Reserve Corporation Banks, who obtain them from the Federal Treasury Department at no cost to themselves. These "notes" are put into circulation when an interest-bearing bond is exchanged for them. Interest is paid each year on every Federal Reserve "Note" in circulation, which dramatically increases the national debt. If Americans survive the coming currency collaspe as a free people, this clause should be ripe for repeal.

(Indirect)	
No Capitation, or other direct, Tax shall b laid, unless in Proportion to the Census on Enumeration hereing before directed to b taken. 60	Г
(Direct) Representatives and direct Taxes shall b apportioned among the several States (according to the census)60	
No State shall, without the Consent of th Congress, lay any Imposts or Duties or Imports or Exports, except what may be absolutely necessary for executing it's inspection Laws; and the net Produce of all Dutie and Imposts, laid by any State on Imports of Exports, shall be for the Use of the Tresury of the United States; and all such Laws shall be subject to the Revision and Controul of the Congress.	n e - s r f e
nor shall Vessels bound to, or from, on State, be obliged to enter, clear, or pay Dutie in another.	e s 196
Taxation (Prohibitions & Requirements No Tax or Duty shall be laid on Article exported from any State.	
The Congress shall have Power To borrow Money on the credit of the United States;	182
The Migration or Importation of such persons as any of the States now existing shall thing proper to admit, shall not be prohibited by the Congress prior to the Year one Thou sand eight hundred and eight, but a Tax of duty may be imposed on such Importation not exceeding ten dollars for each Person.	l 1 - r
The Congress shall have Power to dispose o and make all needful Rules and Regulation respecting the Territory or other Property be longing to the United States;	S
the net Produce of all Duties and Imposts laid by any State on Imports or Exports, shal be for the Use of the Treasury of the United States;	1
source derived, without apportionment among the several states and without regard to any census or enumeration. ⁶⁰	

. . . all Duties, Imposts and Excises shall be

uniform throughout the United States;

181

No Preference shall be given by any Regulation of Commerce or Revenue to the Ports of one State over those of another;

196

★People

Citizens

All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the 14th Am State wherein they reside.

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No Person except a natural born Citizen, or a Citizen of the United States, at the time of the Adoption of this Constitution, shall be eligible to the Office of President;

Census

Representatives and direct Taxes shall beapportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three fifths of all other Persons. The actual Enumeration shall be made within three Years after the first Meeting of the Congress of the United States, and within every subsequent Term of ten Years, in such Manner as they shall by Law direct. The Number of Representatives shall not exceed one for every thirty Thousand, but each State shall have at Least one Representative; and until such enumeration shall be made, the State of New Hampshire shall be entitled to chuse three, Massachusetts eight, Rhode Island and Providence Plantations one, Connecticut five, New York six, New Jersey four, Pennsylvania eight, Delaware one, Maryland six, Virginia ten, North Carolina five, South Carolina five, and Georgia three.

Indians

The Congress shall have Power. . . To regulate Commerce with foreign Nations, and among the several States, and with the Indian Tribes; 1 8 3

1 2 3

Representatives shall be apportioned among the several States according to their respective numbers, counting the whole number of persons in each State, excluding Indains not 14th Am taxed.

2

Representatives and direct Taxes shall be

apportioned among the several States. . according to their respective Numbers, which shall be determined. . . excluding Indians not taxed, . . .

1 2 3

Migrants, Slaves

The Congress shall have Power. . . To establish an uniform Rule of Naturalization, ...

184

The migration or Importation of such Persons as any of the States now existing shall think proper to admit, shall not be prohibited by the Congress prior to the Year one thousand eight hundred and eight, but a Tax or duty may be imposed on such Importation, not exceeding ten dollars for each Person.

191

★ Public Servant Oaths

Before he [the President] enter on the Execution of his Office, he shall take the following Oath or Affirmation: - "Ido solemnly swear (or affirm) that I will faithfully execute the Office of President of the United States, and will to the best of my Ability, preserve, protect and defendthe Constitution of the United States."

2 1 8

The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States, and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; 6-3

. .no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, ...

4th Am

No person shall be a Senator or Representative in Congress, or elector of President and Vice President, or hold any office, civil or military, under the United States, or under any State, who, having perviously taken an oath, as a member of Congress, or as an officer of the United States, or as a member of any State, to support the Constitution of the United States, shall have engaged in insurrection or rebellion against the same, or given aid or comfort to the enemies thereof. But Congress may by a vote of two-thirds of each House, remove such disability.

14th Am

The Senate shall have the sole Power to try all Impeachments. When sitting for that Purpose, they shall be on Oath or Affirmation.

1 3 6

★ Public Welfare

Organizational Purpose

We the People of the United States, in Order to...promote the general Welfare. 62...do ordain and establish this Constitution for the United States of America.

Preamble

The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defense and general Welfare of the United States:

181

Science & Useful Arts

The Congress shall have Power. . . To promote the Progress of Science and useful Arts, by securing for limited Times to Authors and Inventors the exclusive Right to their respective Writings and Discoveries;

188

Specific Services

The Congress shall have Power. . . To establish Post Offices and post Roads;

187

★Purposes

We the People of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquility, provide for the common defence, promote the general Welfare, and secure the Blessings of Liberty to ourselves and our Posterity, do ordain and establish this Constitution for the United States of America.

Preamble

Supreme Law

This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding.⁶³

5 - 2

Amendments

The Congress, whenever two thirds of both Houses shall deem it necessary, shall propose Amendments to this Constitution, or, on the Application of the Legislatures of two thirds of the several States, shall call a Convention for proposing Amendments, which, in either Case, shall be valid to all Intents and Purposes, as Part of this Constitution, when ratified by the Legislatures of three fourths of the several States, or by Conventions in three fourths thereof, as the one or the other Mode of Ratification may be proposed by the Congress; Provided that no Amendment which may be made prior to the Year One thousand eight hundred and eight shall in any Manner affect the first and fourth Clauses in the Ninth Section of the first Article; and that no state, without its Consent, shall be deprived of its equal Suffrage in the Senate

5 — -

^{62.} This is exclusively thru the limited authorities agreed to in the contract for the organization of government.

^{63.} Also see Public Servant Oaths.

Rights Summary

★ Primary

Life, Liberty & Property

★ Secondary Guarantees & Protections

- 1. Jury
- 2. Counsel
- 3. Court of Law
- 4. Presumption of Innocence
- 5. Double Jeopardy
- 6. Due Process
- 7. Equality
- 8. Witnesses
- 9. Confrontation
- 10. Security
- 11. Arms
- 12. Republicanism
- 13. Servitude
- 14. Assembly
- 15. Religion
- 16. Money
- 17. Taxation
- 18. Contract Respect
- 19. Amendments & Removals
- 20. Sovereignty
- 21. Judgment
- 22. Speech & Press
- 23. Harassment & Privacy
- 24. Action

-Voting Note

Rights 1-D

Primary

Life, liberty and property (also see secondary # 24 and the Declaration of Independence)

. . .in Order to form a more perfect Union, establish Jusitce, insure domestic Tranquility, provide for the common defence, promote the general Welfare, and secure the Blessings of Liberty to ourselves and our Posterity, do ordain and establish this Constitution. . .

Preamble

421

...nor shall any person be...deprived of life, liberty, or property, without due process of law;

5th Am

The Citizens of each State shall be entitled to all Privileges and Immunities of Citizens in the several States.

...nor shall any State...deny to any person within its jurisdiction the equal protection of 14th Am the laws.

Secondary Guarantees & Protections

1. The right to a jury trial

The Trial of all Crimes, except in Cases of Impeachment, shall be by Jury; 3 2 3

In Suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, . . . 7th Ar.

In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury. . . 6th Am

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, . . . 5th Am

2. The right of counsel in all criminal in all criminal prosecutions

In all criminal prosecutions, the accused shall enjoy the right to. . . have the Assistance of Counsel for his defence.

6th Am

3. The right to be tried in a proper court of law before your property is taken

See Government and Judicial Proceedings
See Government and Judicial Proceedings
sub-section Jurisdiction p. 220

4. The right to be presumed innocent until proven guilty

See Judicial Proceedings sub-section Due Process. p. 221

5. The right to be free from double jeopardy prosecutions

...nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb.... 5th Am

6. The right to due process of law

See Judicial Proceedings sub-section Due process. p. 221

7. The right to equality before the law

The Citizens of each State shall be entitled to all the privileges and immunities of Citizens in the several States.

4 2 1

No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States;

8. The right to be free from self-incrimination

...nor shall any person...be compelled in any criminal case to be a witness against himself,... 5th Am

See Judicial Proceedings sub-section Due Process p. 221

9. The right to confront your accusers

In all criminal prosecutions, the accused shall enjoy the right. . .to be confronted with the witnesses against him;

6th Am

10. The right to be free from warrantless and unreasonable searches and seizures

The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

4th Am

63. Clearly implied in the Second Amendment by the wording, "a well regulated militia, being necessary to the security of a free state," is the right of revolution to throw off a subversive government. Lysander Spooner in Trial by Jury addressed the subject of armed resistance. He said: "This right of resistance is recognized by Constitution of the United States, as a strictly legal and constitutional right. It is so recognized, first by the provision that "the trial of all crimes, except in cases of impeachment, shall be by jury" - that is, by the country - and not by the government; secondly, by the provision that "the right of the people to keep and bear arms shall not be infringed." This constitutional security for "the right to keep and bear arms," implies the right to use them - as much as a constitutional security for the right to buy and keep food would have implied the right to eat it. The Constitution, therefore, takes it for granted that the people will judge of the conduct of the government, and that, as they have the right, they will also have the sense, to use arms, whenever the necessity of the case justifies it. And it is a sufficient and legal defence for a person accused of using arms against the government, if he can show, to the satisfaction of a jury, or even any one of a jury, that the law he resisted was an unjust one...The legal effect of these constitutional recognitions of the right of individuals to defend their property, liberties, and lives, against the government, is to legalize resistance to all injustice and oppression, of every name and nature whatsoever, on the part of the government." Also see the second paragraph of the Declaration of Independence (page 202). (Emphasis added.)

11. The right to keep and bear arms

. . .the right to keep and bear arms, shall not be infrined. 63 2d Am

12. The right to a republican form of government

See Government

p. 220

13. The right to be free from involuntary servitude

Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

14. The right of peaceable assembly

...Congress shall make no law respecting...
the right of the people to peacably
assemble, ...
Ist Am

15. The right to be free from religious testing & governmental constraint upon religious belief and practice

Congress shall make no law respecting an establishment of religion, or prohibiting the exercise thereof;

1st Am

...no religious Test shall ever be required as a qualification to any Office or Public Trust under the United States.

6 — 3

16. The right to a sound, lawful money system of silver and gold

See M oney sub-section Coinage

p. 226

17. The right to uniform taxation, if any at all

The Congress shall have the Power to. . . tax. . .but all [indirect taxes] shall be uniform. . .64

18. The right to have those employed under the Constitution abide by its requirements and prohibitons

See Public Servant Oaths

p. 228

19. The right to have a proper process to amend the Constitution and remove public servants

The Congress, whenever two thirds of both Houses shall deem it necessary, shall propose Amendments to this Constitution, or, on the Application of the Legislatures of two thirds of the several States, shall call a Convention for proposing Amendment, which, in either Case, shall be valid to all Intents and Purposes, as Part of this Constitution, when ratified by the Legislatures of three fourths of the several States, or by Conventions in three fourths thereof, as the one or the other Mode of Ratification may be proposed by the Congress; Provided that no Amendment which may affect the first and fourth Clauses in the Ninth Section of the first Article; and that no State, without its Consent, shall be deprived of it's equal Suffrage in the Senate.

20. The right of citizen sovereignty rather than ruler sovereignty

We the people...do ordain and establish...

Preamble

The Ratification of the Conventions of nine States, shall be sufficient for the Establishment of this Constitution between the States so ratifying the same.

21. The right to interpret and judge the law

See Rights — Primary and Rights — Secondary Guarantees and protections # 1. p. 231

23. The right to be free from arbitrary interference by government (privacy)65

The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrant shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

4th Am

See Purposes and Government.

p. 229

24. The right to do anything so long as in so doing no threat or harm is done to another's life, liberty or property

The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people. 9th Am

The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people.

22. The right to freedom of speech and the press

Congress shall make no law. . .abridging the freedom of speech, or of the press;

1st Am

Voting Note: The rights above apply to all citizens. Voting, although commonly spoken of as a right, is actually a privilege. The Constitution, in this respect, has only a few prohibiting clauses on who may not be denied the privilege. Everyone under the Constitution was not intended to be either qualified or allowed to vote.

- 64. Congress' power to tax in Article I, section 7, clause 1 allows it to tax just about anybody or any thing subject only to the restrictive clauses in the Constitution. Article I, section 2, clause 3 restricts direct taxes to those which are apportioned among the states. Article I, section 9, clause 4 further restricts the federal government's authority to tax states directly (and consequently the states' populace who must pay all the state's debts) by tying the amount of direct tax any state must pay to its population which is determined by a periodic federal census.
- 65. The Supreme Court has protected individual citizens whose right of privacy had been unlawfully invaded by governmental agents armed with search warrants issued without probable cause. In Boyd v. U.S. [116 U.S. 616 (1886)] the Court said: "It is not the breaking of a man's doors, and the rummaging of his drawers that constitutes the essence of the offence, but it is the invasions of his indefeasible right of personal security, personal liberty and private property."

APPENDIX 2

LAWS AND HISTORY

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The Circumstances Surrounding Ohio's Admission

The purpose of public law 204 was ". . . . to make formal, legal declaration of the de facto situation with respect to the admission of Ohio as a State of the United States." What were the original circumstances surrounding Ohio's admission that necessitated this resolution?

The earliest pertinent legislation is the **Northwest Territory Ordinance of 1787**, which provided that "there should be formed in the said territory not less than three nor more than five States," and described the boundaries. Further,

... whenever any of the said States have sixty thousand free inhabitants therein, such State shall be admitted, by its delegates, into the Congress of the United States, on an equal footing with the original States, in all respects whatever, and shall be at liberty to form a permanent Constitution and State Government: *Provided*, The Constitution and government, so to be formed, shall be republican, and in conformity to the principles contained in these articles. . .

In January 1803, Congress authorized the people of the "eastern division of the territory northwest of the river Ohio" to form a state government and a constitution which "shall be republican, and not repugnant to the ordinance of the 13th of July 1787." Later that month, a congressional committee reported that Ohio had formed a government and constitution; shortly thereafter, a bill was brought before the 7th Congress, which subsequently became the Act of February 19, 1803 (2 Stat. 201). The preamble and section 1 of the act read:

Whereas, the people of the Eastern division of the territory northwest of the river Ohio, did, on the twenty-ninth day of November, one thousand eight hundred and two, form for themselves a constitution and state government, and did give to the said state the name of the 'State of Ohio,' in pursuance of an act of Congress, intitled "An act to enable the people of the Eastern division of the territory northwest of the river Ohio, to form a constitution and state government, and for the admission of such state into the Union on an equal footing with the original states, and for other purposes", whereby the said state has become one of the United States of America; in order therefore to provide for the due execution of the laws of the United States within the said state of Ohio.

"Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all the laws of the United States which are not locally inapplicable, shall have the same force and effect within the said state of Ohio, as elsewhere within the United States.

No further mention was made of "admission" and no further acts or resolutions were passed pursuant to the act of February 19, 1803—until 1953.

A number of other states were admitted to the Union with a single enabling act. Indiana and Illinois, for example, were also carved out of the Northwest Territory, and the enabling acts for each were very similar to that for Ohio. In each case, however, Congress subsequently "admitted" the new state, by formal resolution, and in each case the resolution of admission recited the fact that the constitution of the new state was "republican, and in conformity to (or with) the principles" of the Northwest Ordinance.

In fact, a total of twelve states besides Ohio were admitted to the Union by means of a single enabling act.

Examination discloses that eight of these had already formed their State constitutions and asked for admission; the enabling acts recite that the said constitution is found to be republican and the State is declared a member of the Union.

In the case of Vermont and Kentucky Congress declared that the State "shall be received and admitted" as of a specific date, and Maine similarly was "declared to be one of the United States of America and admitted into the Union." The admission of Tennessee was in fulfillment of the condition of cession of territory by North America.

Thus it appears that the case of Ohio is somewhat in a class by itself, in that Congress by an enabling act authorized the formation of a new State, and did not follow it up with another declaring the State a member of the Union. This is matter of fact; [Emphasis added.]

It is curious to note that Congress itself does not appear to have regarded the Act of February 19, 1803 as sufficient, since it chose March 1, 1803 as the date from which its unconstitutional 1953 resolution would become effective. This was the date upon which the first Ohio State Legislature was seated, when the first Governor took office, and upon which Ohio might be said to have begun functioning as a state.

Through the laborious efforts of Mr. E.J. May of the Michigan Citizens Tax Caucus, considerable light is shed on the historical facts and political troubles surrounding the early days of the territory or 'state' of Ohio. Mr. May's booklet, **The Cat in the Bag**, (see Appendix 5), reveals considerably more than the lack of the required republican government in the early days of Ohio. Research shows warring political factions in Ohio in 1803 failed to allow a proper constitutional ratification by the people, in addition to changing the boundaries for Ohio in violation of the Northwest Ordinance, which was properly adopted by reference into the United States Constitution. Mr. May's research in a rare books collection of an Ohio library settles the matter conclusively. As is well known in the area, the Ohio-Michigan boundary line, among others, has been disputed locally for more than a century. The research reveals numerous circumstances standing in the way of Ohio's admission to the Union.

It has long been held that the United States of America is a country of *laws* not men. Free sovereign people have no need of rulers; however, they do need *laws* to protect their property rights and preserve the peace. Thus the attempts to usurp the power and rights of the people are justly regarded with contempt. The unlawful, immoral fraud the bureaucracy engaged in, in an effort to bring the State of Ohio into the Union, is no exception. Bureaucrats "passing" retroactive legislation are well qualified to be removed from office and permanently barred from the government employment as a preventive measure against further contempt for the highest laws of the people.

^{1. &}quot;Some Notes on the Admission of Ohio to the Union," W.C. Gilbert, Assistant Director, Library of Congress.

MONEY LAW

The Coinage Act of April 2, 1792 and 1900 (1 Stat. 246 & 31 Stat. 45)

Statute I.

April 2, 1792

Chap. XVI.—An Act establishing a Mint, and regulating the coins of the United States.

Mint established at the seat of government.

Section 1. Be it enacted by the Senate and House of Representatives of the United States of American in Congress assembled, and it is hereby enacted and declared, That a mint for the purpose of a national coinage be, and the same is established, to be situate and carried on at the seat of the government of the United States, for the time being; and that for the well conducting of the business of the said mint, there shall be the following officers and persons, namely,—a Director, an Assayer, a Chief Coiner, an Engarver, a Treasurer.

Species of the coins to be struck.

Eagles

Section 9. And be it further enacted, That there shall be from time to time struck and coined at the said mint. coins of gold, silver, and copper, of the following denominations, values and descriptions, viz. EAGLES—each to be of the value of ten dollars or units, and to contain two hundred and forty-seven grains and four eighths of a grain of pure, or two hundred and seventy grains of standard gold. HALF EAGLES—each to be of the value of five dollars, and to contain one hundred and twenty-three grains and six eighths

Half Eagles

Quarter Eagles

value of two dollars and a half dollar, and to contain sixtyone grains and seven eighths of a grain of pure, or sixtyseven grains and four eighths of a grain of standard gold. DOLLARS OR UNITS—each to be of the value of a Spanish

of standard gold. QUARTER EAGLES—each to be of the

of a grain of pure, or one hundred and thirty-five grains

Dollars or Units

milled dollar as the same is now current, and to contain three hundred and seventy-one grains and four sixteenth parts of a grain of pure, or four hundred and sixteen grains

Half Dollars

of standard silver. HALF DOLLARS—each to be of half the value of the dollar or unit, and to contain one hundred and eighty-five grains and ten sixteenth parts of a grain of pure, or two hundred and eight grains of standard silver. QUARTER DOLLARS—each to be of one fourth the value

Quarter Dollars

of the dollar or unit, and to contain ninety-two grains and thirteen sixteenth parts of a grain of pure, or one hundred and four grains of standard silver. DISMES—each to be

Dismes

of the value of one tenth of a dollar or unit, and to contain thirty-seven grains and two sixteenth parts of a grain of pure, or forty-one grains and three fifth parts of a grain of standard silver. HALF DISMES—each to be of the value of one twentieth of a dollar, and to contain eighteen

Half Dismes

grains and nine sixteenth parts of a grain of pure, or twenty grains and four fifth parts of a grain of a standard

Cents

silver. CENTS—each to be of the value of the one hun-

Half Cents Act of May 8, 1792. dredth part of a dollar, and to contain eleven penny-weights of copper. HALF CENTS—each to be of the value of half a cent, and to contain five penny-weights and a half a penny-weight of copper.

Of what devices

Section 10. And be it further enacted, That, upon the said coins respectively, there shall be the following devices and legends, namely: Upon one side of each of the said coins there shall be an impression emblematic of liberty, with an inscription of the word Liberty, and the year of the coinage; and upon the reverse of each of the gold and silver coins there shall be the figure or representation of an eagle, with this inscription, "UNITED STATES OF AMERICA" and upon the reverse of each of the copper coins, there shall be an inscription which shall express the denomination of the piece, namely, cent or half cent, as the case may require.

Proportional value of gold to silver

Section 11. And be it further enacted, That the proportional value of gold to silver in all coins which shall by law be current as money within the United States, shall be fifteen to one, according to quantity in weight, of pure gold or pure silver; that is to say, every fifteen pounds weight of pure silver shall be of equal value in all payments, with one pound weight of pure gold, and so in proportion as to any greater or less quantities of the respective metals.

Standard for gold coins, and alloy how to be regulated

Section 12. And be it further enacted, That the standard for all gold coins of the United States shall be eleven parts fine to one part alloy; and accordingly that eleven parts in twelve of the entire weight of each of the said coins shall consist of pure gold, and the remaining one twelfth part of alloy; and the said alloy shall be composed of silver and copper, in such proportions not exceeding one half silver as shall be found convenient; to be regulated by the director of the mint, for the time being, with the approbation of the President of the United States, until further provision shall be made by law. And to the end that the necessary information may be had in order to the making of such further provision, it shall be the duty of the director of the mint, at the expiration of a year commencing the operations of the said mint, to report to Congress the practice thereof during the said year, touching the composition of the alloy of the said gold coins, the reasons for such practice, and the experiments and observations which shall have been made concerning the effects of different proportions of silver and copper in the said alloy.

the practice of the mint touching the alloy of gold coins.

Director to report

Section 13. And be it further enacted, That the standard for all silver coins of the United States, shall be one thousand four hundred and eighty-five parts fine to one hundred and seventy-nine parts alloy; and accordingly that one thousand four hundred and eighty-five parts in one thousand six

Standard for silver coins—alloy how to be regulated.

Alloy.

hundred and sixty-four parts of the entire weight of each of the said coins shall consist of pure silver, and the remaining one hundred and seventy-nine parts of alloy; which alloy shall be wholly of copper.

Penalty on debasing the coins.

Section 19. And be it further enacted, That if any of the gold or silver coins which shall be struck or coined at the said mint shall be debased or made worse as to the proportion of fine gold or fine silver therein contained, or shall be of less weight or value than the same out to be pursuant to the directions of this act, through the default or with the connivance of any of the officers or persons who shall be employed at the said mint, for the purpose of profit or gain, or otherwise with a fraudulent intent, and if any of the said officers or persons shall embezzle any of the metals which shall at any time be committed to their charge for the purpose of being coined, or any of the coins which shall be struck or coined at the said mint, every such officer or person who shall commit any or either of the said offences, shall be deemed guilty of felony, and shall suffer death.

Money of account to be expressed in dollars, etc. Section 20. And be it further enacted, That the money of account of the United States shall be expressed in dollars or units, dismes or tenths, cents or hundredths, and the milles or thousandths, a disme being the tenth part of a dollar, a cent the hundredth part of a dollar, a mille the thousandth part of a dollar, and that all accounts in the public offices and all proceedings in the courts of the United States shall be kept and had in conformity to this regulation.

Approved, April 2, 1792. [Emphasis added in bold.]

The 1834 Gold Dollar or Unit was reduced to 23.22 grains of pure gold or 25.8 grains of Standard Gold. The standard Silver Dollar was to remain at 371.25 grains of pure silver or 412 grains of Standard Silver.

Section 20 of the above Act is still on the books. The monies of Account had and kept in the public offices (which includes Department of Internal Revenue, section of Treasury), must be expressed in Dollars or Units or in fractions thereof.

(Bank Credit and Paper Money not redeemable in gold and silver coin is not and cannot be considered the money of account of the United States).

Act of March 14, 1900

The standard unit of value of the "dollar" is defined by law in the Act of March 14, 1900

March 14, 1900

Chap. 41.—An Act To Define and fix the standard of value, to maintain the parity of all forms of money issued or coined by the United States, to refund the public debt, and for other purposes.

Standard of value fixed. R.S., sec. 3511, p. 696.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the dollar consisting of twenty-five and eight-tenths grains of gold nine-tenths fine, as established by section thirty-five hundred and eleven of the Revised Statutes of the United States, shall be the standard unit of value, and all forms of money issued or coined by the United States shall be maintained at a parity

of value with this standard, and it shall be the duty of the Secretary of the Treasury to maintain such parity.

United States notes redeemable in gold. Vol. 26, p. 289.

Redemption fund.

—how maintained

Section 2. That United States notes, and Treasury notes issued under the Act of July fourteenth, eighteen hundred and ninety, which presented to the Treasury for redemption, shall be redeemed in gold coin of the standard fixed in the first section of this Act, and in order to secure the prompt and certain redemption of such notes as herein provided it shall be the duty of the Secretary of the Treasury to set apart in the Treasury a reserve fund of one hundred fifty million dollars in gold coin and bullion, which fund shall be used for such redemption purposes only, and whenever and as often as any of said notes shall be redeemed from said fund it shall be the duty of the Secretary of the Treasury to use said notes so redeemed to restore and maintain such reserve fund in the manner following, to wit: First, by exchanging the notes so redeemed for any gold coin in the general fund of the Treasury; second, by accepting deposits of gold coin at the Treasury or at any sub-treasury in exchange for the United States notes so redeemed; third, by procuring gold coin by the use of said notes, in accordance with the provisions of section thirtyseven hundred of the Revised Statutes of the United States.

—by bond issue.

(Emphasis added in bold.)

The Credit River Money Opinion

State of Minnesota County of Scott In Justice Court
Township of Credit River
Martin V. Mahoney, Justice

First National Bank of Montgomery Plaintiff,

vs.

Judgment and Decree

Jerome Daly

Defendant.

The above entitled action came on before the Court and a Jury of 12 on December 7, 1968 at 10:00 a.m. Plaintiff appeared by its President Lawrence V. Morgan and was represented by its Counsel Theodore R. Mellby. Defendant appeared on his own behalf.

A Jury of Talesmen were called impaneled and sworn to try the issues in this Case. Lawrence V. Morgan was the only witness called for Plaintiff and Defendant testified as the only witness in his own behalf.

Plaintiff brought this as a Common Law action for the recovery of the possession of Lot 19, Fairview Beach Scott County, Minn. Plaintiff claimed title to the Real Property in question by foreclosure of a Note and Mortgage Deed dated May 8, 1964 which Plaintiff claimed was in default at the time foreclosure proceedings were started.

Defendant appeared and answered that the Plaintiff created the money and credit upon its own books by bookkeeping entry as the consideration for the Note and Mortgage of May 8, 1964 and alleged failure of consideration for the Mortgage Deed and alleged that the Sheriff's sale passed no title to plaintiff.

The issues tried to the Jury were whether there was a lawful consideration and whether Defendant had waived his rights to complain about the consideration having paid on the Note for almost 3 years.

Mr. Morgan admitted that all of the money or credit which was used as a consideration was created upon their books that this was standard banking practice exercised by their bank in combination with the Federal Reserve Bank of Minneapolis, another private Bank, further that he knew of no United States Statute or Law that gave the Plaintiff the authority to do this. Plaintiff further claimed that Defendant by using the ledger book created credit and by paying on the Note and Mortgage waived any right to complain about the Consideration and that Defendant was estopped from doing so.

At 12:15 on December 7, 1968 the Jury returned a unanimous verdict for the Defendant.

Now therefore, by virtue of the authority vested in me pursuant to the Declaration of Independence, the Northwest Ordinance of 1787, the Constitution of the United States and the Constitution and laws of the State of Minnesota not inconsistent therewith:

IT IS HEREBY ORDERED, ADJUDGED AND DECREED:

- 1. That Plaintiff is not entitled to recover the possession of Lot 19, Fairview Beach, Scott County, Minnesota according to the Plat thereof on file in the Register of Deeds office.
- 2. That because of failure of a lawful consideration the Note and Mortgage dated May 8, 1964 are null and void.
- 3. That the Sheriff's sale of the above described premises held on June 26, 1967 is null and void, of no effect.
- 4. That Plaintiff has no right, title or interest in said premises or lien thereon, as is above described.
- 5. That any provision in the Minnesota Constitution and any Minnesota Statute limiting the Jurisdiction of this Court is repugnant to the Constitution of the United States and to the Bill of Rights of the Minnesota Constitution and is null and void and that this Court has Jurisdiction to render complete Justice in this Cause.
- 6. That Defendant is awarded costs in the sum of \$75.00 and execution is hereby issued therefore.
 - 7. A 10 day stay is granted.
- 8. The following memorandum and any supplemental memorandum made and filed by this Court in support of this Judgment is hereby made a part hereof by reference.

BY THE COURT MARTIN V. MAHONEY Justice of the Peace Credit River Township Scott County, Minnesota

Dated December 9, 1968

MEMORANDUM

The issues in this case were simple. There was no material dispute on the facts for the Jury to resolve.

Plaintiff admitted that it in combination with the Federal Reserve Bank of Minneapolis, which are for all practical purposes because of their interlocking activity and practices and both being Banking institutions incorporated under the Laws of the United States, are in the Law to be treated as one and the same Bank did create the entire \$14,000.00 in money or credit upon its own books by bookkeeping entry. That this was the Consideration used to support the Note dated May 8, 1964 and the Mortgage of the same date. The money and credit first came into existence when they created it. Mr. Morgan admitted that no United States Law or Statute existed which gave him the right to do this. A lawful consideration must exist and be tendered to support the Note. See Anheuser-Busch Brewing Co. v. Emma Mason, 44 Minn. 318, 46 N.W. 558. The Jury found there was no lawful consideration and I agree. Only God can create something of value out of nothing.

Even if Defendant could be charged with waiver or estoppel as a matter of Law this is no defense to the Plaintiff. The Law leaves wrongdoers where it finds them. See sections 50, 51 and 52 of Am Jr 2d "Actions" on page 584—"no action will lie to recover on a claim based upon, or in any manner depending upon, a fraudulent illegal, or immoral transaction or contract to which Plaintiff was a party.

Plaintiff's act of creating credit is not authorized by the Constitution and Laws of the United States, is unconstitutional and void, and is not a lawful consideration in the eyes of the Law to support any thing or upon which any lawful rights can be built.

Nothing in the Constitution of the United States limits the Jurisdiction of this Court which is one of original Jurisdiction with right of trial by Jury guaranteed. This is a Common Law Action. Minnesota cannot limit or impair the power of this Court to render Complete Justice between the parties. Any provisions in the Constitution and laws of Minnesota which attempt to do so is repugnant to the Constitution of the United States and void. No question as to the Jurisdiction of this Court was raised by either party at the trial. Both parties were given complete liberty to submit any and all facts and law to the Jury, at least in so far as they saw fit.

No complaint was made by Plaintiff that Plaintiff did not receive a fair trial. From the admissions made by Mr. Morgan the path of duty was made direct and clear for the Jury. Their Verdict could not reasonably have been otherwise. Justice was rendered completely and without denial, promptly and without delay, freely and without purchase, conformable to the laws in this Court on December 7, 1968.

December 9, 1968

BY THE COURT MARTIN V. MAHONEY Justice of the Peace Credit River Township Scott County, Minnesota

Note: It has never been doubted that a Note given on a Consideration which is prohibited by law is void. It has been determined, independent of Acts of Congress, that sailing under the license of an enemy is illegal. The emission of Bills of Credit upon the books of these private Corporations for the purposes of private gain is not warranted by the Constitution of the United States and is unlawful. See Craig v. Mo. 4 Peters Reports 912. This Court can tread only that path which is marked out by duty.

M.V.M.

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Monetary Resolution - Arizona

STATE OF ARIZONA 35th LEGISLATURE SECOND REGULAR SESSION	REFERENCE TITLE:	repeal of Federal Reserve Admemorial	:t;
HOUSE	Referred on <u>lanuary</u>	21. 1982	
HCM 2002	Rules		
Introduced			
January 21, 1982			

Introduced by
Representatives Jones, Skelly, Hamilton: Abril, Baker, Barr, Cajero, Carlson West, Cooper,
Countright, De Long, English, Everall, Goudinoff, Harelson, Hartdegen, Hays, Higuera, Hull,
Hungerford, Jennings, Jewett, Jordan, Kelley, Kenney, Kline, Kunasek, Lane, Lewis, Macy,
McConnell, McElhaney, Meredith, Messinger, Morales, Pacheco, Ratliff, Rockwell, Rodriguez,
Rosenbaum, Sossaman, Thomas, Thompson, Todd. Vukcevich. West, Wettaw, Wilcox, Wright,
Senators Corbet, Gabaldon, Getzwiller, Gonzales, J., Gutierrez, Hardt, Hill, Kay, Lindeman,
Lunn, Mack, Runyan, Sawyer, Steiner, Swink, Taylor, Tenney, Turley, Usdane

A CONCURRENT MEMORIAL

URGING THE PRESIDENT AND THE CONGRESS OF THE UNITED STATES TO REPEAL THE FEDERAL RESERVE ACT.

To the President and the Congress of the United States of America: Your memorialist respectfully represents:

Whereas, article I, section 8, Constitution of the United States, provides that only the Congress of the United States shall have the power "to borrow Money on the credit of the Unites States;" and

Whereas, article I, section 8, Constitution of the United States, directs that only the Congress of the United States is permitted "to coin Money and regulate the Value thereof"; and

Whereas, the Federal Reserve Act of 1913 transferred the power to borrow money on the credit of the United States to a consortium of private bankers in violation of the prohibitions of article I, section 8, Constitution of the United States; and

Whereas, the Congress of the United States is without authority to delegate any powers which it has received under the Constitution of the United States established by the People of the United States; and

Whereas, article I, section 1, Constitution of the United States, provides that "all legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives"; and

Whereas, the Federal Reserve Act of 1913 was imposed upon the People of the State of Arizona in violation of the provisions of article I, section 1, Constitution of the United States; and

Whereas, the Federal Reserve Banking System, has threatened the integrity of our government through the arbitrary and capricious control and management of the nation's money supply; and

Whereas, the United States is facing, in the current decade, an economic debacle of massive proportions due in large measure to a continued erosion of our national currency and the resultant high interest rates caused by the policies of the Federal Reserve Board; and Wherefore, your memorialist, the House of Representatives of the State of Arizona, the Senate concurring, prays:

1. That the Congress of the United States immediately enact such

legislation as is necessary to repeal the Federal Reserve Act.

2. That the Secretary of State of Arizona transmit copies of this Memorial to the President of the United States Senate, the Speaker of the House of Representaives of the United States and to each Member of the Arizona Congressional Delegation.

Passed Arizona House, Jan. 28, 1982, 51 yeas, 0 noes, 9 not voting Passed Arizona Senate, Mar. 1, 1982, 17 yeas, 12 noes, 1 not voting

Monetary Resolution - Alabama

H.J.R. 90

Enrolled, House Joint Resolution, MEMORIALIZING CONGRESS TO REPEAL THE FEDERAL RESERVE ACT.

WHEREAS, the state of Alabama has a duty to support and defend the Constitution of the United States against all enemies, foreign and domestic; and

WHEREAS, the Constitution vests in the Congress of the United States supreme power "to coin money, regulate the value thereof and of foreign coin, and fix the standard of weights and measures"; and

WHEREAS, the Congress passed the Federal Reserve Act in 1913 ". . . to furnish an elastic currency," and thereby abdicated its duty to the American people to fix a constant lawful value for United States money and thus insure prosperity for honest, law-abiding, productive citizens; and

WHEREAS, the national debt in 1913 was less than TWO BILLION DOLLARS for the entire Nation, while the national debt in 1981 approximates ONE TRILLION DOLLARS; and

WHEREAS, the people of Alabama are suffering the disastrous effects of bankruptcy, unemployment, and privation, when they are ready, willing and able to work for an honest living, but many find themselves unable to do so, for lack of available jobs or capital; and

WHEREAS, the direct effect of the dictatorial control of interest rates exercised by the Board of Governors of the Federal Reserve System has been steeply accelerating and inflationary interest charges, with the consequent and predictable destruction of business, agriculture and industry in Alabama and the Nation; and

WHEREAS, the Federal Reserve Act, Section 19, specifically precludes the State of Alabama from effectively legislating or enacting any lawful ceiling on the extortionate interest rates or usury demanded of our people by the Federal Reserve bankers, thereby immunizing the banks and bankers from any threat of civil or criminal penalty on account of their extortionate monetary demands; and

WHEREAS, the direct effect of the Federal Reserve Act, as amended, is to lay an interest charge upon every single dollar of paper currency which circulates in our State and Nation as a Federal Reserve Note, and it thereby lays an invisible burden on uncontrolled and uncontrollable debt and taxes upon the backs of our people; and

WHEREAS, the United States Government owns no stock in the Federal Reserve System, and the Federal Reserve is not a government agency, and is, in fact, an oppressive and extortionate, privately owned economic monopoly, entirely independent of any real governmental control, except by means of direct legislative action and intervention by the Congress, which established the Federal Reserve in the first place; and

WHEREAS, Section 30 of the Federal Reserve Act provides that "The right to amend, alter or repeal this Act is expressly reserved"; and

WHEREAS, the Honorable Henry Gonzales, United States Congressman from the State of Texas has introduced a Bill, H.R. 4358, in the United States Congress, expressly providing for the immediate repeal of the Federal Reserve Act; now therefore,

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALABAMA, BOTH HOUSES THEREOF CONCURRING, That this body hereby memorializes the Congress of the United States, and especially Alabama's Congressional Delegation, both Senate and House of Representatives, for the immediate passage of this important legislation, H.R. 4358, to the end that peace and prosperity, and the blessings of a Sovereign God may be the lot of our people.

RESOLVED FURTHER, That a copy of the resolution be sent to each member of the Alabama Congressional Delegation and to each presiding officer of the United State Congress.

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within House Joint Resolution originated in and was adopted by the House February 9, 1982.

John W. Pemberton Clerk

Senate FEB 2 5 1982 Adopted

Monetary Resolution - Washington

ENGROSSED SENATE CONCURRENT RESOLUTION NO. 127

State of Washington 47th Legislature 2nd Extraordinary Session By Senators Metcalf, Vognild, Rasmussen, Moore, McCaslin, Pullen, Guess, Hansen, Bauer, Lysen, Craswell and Fuller

Read first time December 1, 1981. Under suspension of rules, read second time December 1, 1981, and amended. Read third time December 1, 1981, and adopted.

- l WHEREAS, A sound money system is absolutely vital to a
- 2 free people; and
- 3 WHEREAS, Uncontrolled inflation and exorbitant interest
- 4 rates have historically been not only disastrous to the people
- 5 but proof of an unsound money system and thus a real threat to
- 6 established governments; and

- 7 WHEREAS, The present rampant inflation and exorbitant 2.C
- 8 interest rates are a clear and present danger to the people and
- 9 to the governments of the State of Washington and the United
- 10 States of America; and
- 11 WHEREAS, The power to create and loan money to the United
- 12 States government and to set interest rates even at exorbitant
- 13 levels are major factors in the inflation and interest rate
- 14 crisis; and
- 15 WHEREAS, Article 1, Section 8, of the United States
- 16 Constitution grants to Congress the power to coin (or print)
- 17 money; and
- 18 WHEREAS, The Federal Reserve Act of 1913 delegates to a
- 19 federally chartered private banking system the power to create
- 20 money and to set interest rates; and
- 21 WHEREAS, The United States Constitution nowhere grants
- 22 the authority to delegate such power; and
- 23 WHEREAS, There has never been an independent audit of the
- 24 Federal Reserve;
- 25 NOW, THEREFORE, BE IT RESOLVED, By the Senate of the
- 26 State of Washington, the House concurring, That it is hereby the
- 27 declared intent of the State of Washington to cause to be filed
- 28 in the United States Supreme Court:
- 29 (1) An action challenging the constitutionality of the
- 30 delegation of the power to create money to the Federal Reserve;
- 31 and
- 32 (2) An action to require an independent audit of the
- 33 Federal Reserve.

ESCR 127

Early Revenue Acts

It was the First Congress which gave us the Bill of Rights. That very same Congress enacted one of the earliest revenue act, the Act of March 3, 1791, more commonly known as the Distilled Spirits Act. Its author, Secretary of the Treasury, Alexander Hamilton, observed in the report accompanying his bill:

It will not escape the observator of the House, that the Secretary, in the plan submitted, has taken the most scrupulous care, that those citizens upon whom it is immediately to operate, be secure from every species of injury by the misconduct of the officers to be employed. There are not only strong guards against their being guilty of abuses of authority; they are not only punishable, criminally, for any they may commit, and made answerable in damages, to individuals, for whatever prejudice these may sustain by their acts or neglects: But even where seizures are made with probable cause, if there be an acquittal of the article seized, a compensation to the proprietors for the injury their property may suffer, and even for its detention, is to be made out of the public treasury. [Emphasis added.] 6 Papers Alexander Hamilton, at 104, American State Papers, Fiance, Vol. 1 at 24.

Section 32 of that revenue act read:

That in case of the said spirits shall be fraudulently deposited, hid or concealed in any place whatsoever, with intent to evade the duties thereby imposed upon them, they shall be forfeited. And for the better discovery of any such spirits so fraudulently deposited, hid or concealed, it shall be lawful for any judge of any court of the United States, or either of them, or for any justice of the peace, upon reasonable cause of suspicion, to made out to the satisfaction of such judge or justice, by the oath or affirmation of any person or persons, by special warrant or warrants under their respective hand and seals, to authorize any of the officers of inspection, by day, in the presence of a constable or other officer of the peace, to enter into all and every such place or places in which any of the said spirits shall be suspected to be so fraudulently deposited, hid or concealed, and to seize and carry away any of said spirits which shall be there found so fraudulently deposited, hid or concealed, as forfeited. [Emphasis added.] 1 Stat. at 207.

Section 38 reads:

That in any prosecution or action which may be bought against any supervisor or other officer of inspection, for any seizure by him made, it shall be necessary for such supervisor or officer to justify himself by making it appear that there was probable cause for making the said seizure; upon which, and not otherwise, a verdict shall pass in his favour. And in any such action or prosecution, or in any action or prosecution which may be brought against such supervisor or other officer, for irregular or improper conduct in the execution of his duty, the trial shall be by jury...

Sections 32 and 38 (the enforcement sections of this early internal revenue law) were for the guidance of revenue collection officers. They are the Fourth Amendment in statutory language.

The early tax laws all had expiration dates; in fact, the entire internal revenue system (including the Fourth Amendment protections) was repealed as one of the many results of the oust-the-big-spenders attitude prevalent in the election of 1800. The entire internal revenue system was repealed twice, under President Jefferson and later under President Monroe. Subsequently, in the 1815 Internal Revenue Act (March 3, 1815, ch. 100, 3 Stat. 239) The same kind of respect for ther Fourth Amendment was re-affirmed by the following sections (emphasis added):

Section 10:

That if any collector or his deputy, shall have cause to suspect a concealment of any goods, wares, or merchandise, in respect to which the respective provisions of the acts imposing an internal duty thereon have not been complied with, in any particular Dwelling-house, store, building, or place, (other than the manufactory in which the same were made) they, or either or them, shall upon proper application on oath to any justice of the peace, be entitled to a warrant to enter such house, store, or place (in the day time only,) and there to search for such goods; and if any shall be found, to seize and secure the same for trial. 3 Stat. at 241.

and Section 13:

[T]he onus probandi [burden of proof] shall be on the claimant [victim of the seizure] only when **probable cause** is shown for such prosecution, to be judged of by the court before whom the prosecution ishad. 3 Stat. at 242.

In Section 16 of the 1815 Internal Revenue Act, the early Congress showed a remarkably clear intention to insure that the requirements of the Fourth Amendment would be fully respected under all **future** internal revenue acts:

That the foregoing provisions of this act shall be applicable, in all respects, as well to all acts that may hereafter be passed, relative to internal duties, as to those heretofore passed and now in force. [Emphasis added.] 3 Stat. at 243.

The Supreme Court has **not** taken notice of the above citations, despite my persistent attempts to bring them to light. These early revenue acts, along with U.S. v. Nathanson mentioned in Chapter Three, should be cited in any Fourth Amendment related revenue case because they clearly show that the Fourth Amendment's provisons apply to tax policy and revenue agents. Had the proper Fourth Amendment research been presented in the famous case of **Boyd v. U.S. 116 U.S. 616 (1886)**, the Fourth Amendment guarantees and protections would probably not be in such serious jeopardy as they are today.

APPENDIX 3

ULCER DEVICES

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Independent Contractor Agreement

Independent Contractor Agreement

This agreement is made, 19, between:	
Client:	
Address:	
and the Contractor (business name):Address:	
This agreement is made for the purpose of establishing an independent contract rel and contractual agreement between the parties identified above and excludes absoluemployee-employer style relationship.	
The contract entered into by the above parties expressly recognizes as its basis stitution of the United States and the Constitution of the States and the Constitution of the States and the common law; and sovereign rights as secure Declaration of Independence and relies on the natural God given right to freely ean independent conractual relationship with each other unconditioned by any unconstor illegal governmental interference.	tate or d by the enter into
This agreement is subject to, and in consideration of the following conditions, promunderstandings of the client and contractor.	nises and
That the Client and the Contractor do covenant and agree as follows:	
Services	
Contractor agrees to provide the services of	
Compensation Client agrees to pay contractor as follows and will pay in cash or check, at the optic Client. Contractor compensation my be received at any time upon reasonable den work or performance of the contract up to the time of demand; all amounts shall be full with no deductions of any kind.	nand for
Results and Methods Client retains the exclusive right to specify the results, effects or finished product achieved by Contractor, and Contractor retains the exclusive right to determine the	ct to be
to be used to achieve said results, effects or finished products.	
Equipment or Materials	ollowing

Non-Exclusive Employment

Client understands and agrees that Client does not have the exclusive use of Contractor and that contractor is free to contract for similar services to other clients during the duration of the Agreement.

The Contractor is acting as a free agent and independent contractor, holding himself out to the General Public as an independent contractor for other work or contracts as he sees fit; that he may take advertisements offering his or her services, etc.

Length of Contract

This contract shall run from day to day or until the project the Contractor was hired for is completed; both parties being equally bound to this contract.

Contractor may start work or cease work at will as long as the contract is performed and accomplished satisfactorily and promptly; no supervison of the Contractor will be made by the Client in the details of the work to be performed after the initial period of introducton to the object of the contract described herein.

Taxes

Contractor agrees to accept full responsibility for any and all taxes that may be lawfully due to any governmental unit and to hold the Client harmless from any liability form the non-payment of taxes due from second party to any governmental unit.

Contractor waives any and all claim from Client to any form of Workmen's Compensation Insurance coverage or compensation provided under federal, state, or local compulsion or compulsory legislation which affects employees and employers, and agrees to carry and provide his or her own insurance for injury or sickness or retirement as may be desired.

Constitutional Rights

Both parties recognize the validity of the belief in the First and Fifth Amendments to the Constitution of the United States and agree to mutually and individually exercise those rights for the protection of each party.

The parties hereto recognize that any kind of state or personal coercion which forces either party, against his own free will, to surrender any of the rights secured to him by the Constitution of the United States is unlawful, ungodly and immoral.

Both parties claim the protection of the United States Constitution as spelled out in Article I, section 10 as follows:

"No state...shall pass any bill, or law impairing the obligation of contracts..."

Article I, section 1 which provides that only Congress has the power to make laws (consequently any rules, regulations or procedures which are not passed into law by Congress are void, and do not affect a free citizen).

Article I, section 8 which provides that only Congress has the power to coin money and regulate the value thereof (any abdication of this power to other agents is unconstitutional and void). Further that Congress shall make all laws necessary and proper for carrying into execution the foregoing powers (however this provision does not grant any extra constitutional power to Congress whatsoever.

Amendment IV which provides that no warrants shall issue but on probable cause (which protects us in all of our contractual affairs from being forced to reveal any information or produce any records unless a valid search warrant from the judicial branch of government is presented to us.

Amendment V which provides that no person...shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty or property without due process of law (guaranting us protection in this contract against all encroachments by the Internal Revenue Service or state revenue service which are consequently null and void in any place where they violate the Constitution).

Legal Precedents

Several decisions by California courts are similar to decisions by courts of other states and this contract comes under the protection of those decisions (see U.S. Constitution, Article IV, section 1).

Decisions of California courts have long stated the general rule that the right to labor or earn one's livelihood in any legitimate field of industry or business is a right of "property" and any unlawful or unreasonable interference with, or abridgment of, such right is an invasion thereof and a restriction of the liberty of a citizen as guaranteed by the California Constitution, Article I, section 1.

Whitcomb v. Emberson, 46 Cal App. 2n 263 (1941)

One's right to make a contract concerning his business or wages to be received or paid is part of an individual's "liberty" as well as a "property right," protected by the United States Constitution, 14th Amendment, California Constitution, Article I, section 13 and Article I, section 1.

Ex Parte Moffett, 19 Cal. App 2d 7 (1937)

In Witness Whereof,	the parties have executed this	agreement at: on theday and year written above.
	Client:	
	Contractor:	

Independent Salesperson Contract

This contract is made and entered into on thisday of
19 by and between andand
for the purpose of establishing an independent contractual relatonship.
I agree to sell, as an independent salesperson,
The charges for these products or services are to be paid directly to
As agreed, an independent salesperson's commission will be payable to me weekly upon submission of:
with a commission rate as follows:
It is understood that I am a self-empoyed, free and independent salesperson in control of my actions and not employed in any way by
Therefore, is not liable to
withhold any state, federal or other tax monies; nor is said company liable for participation in any state or federal unemployment compensation program in my behalf. Upon termination of this contract I agree that I will not seek unemployment compensation or any other payments from, the Employment Security Commission or any other governmental entity.
It is hereby understood that it shall be the sole responsibility of the independently contracted salesperson to carry, obtain, and maintain all forms of insurance as may be desired by the same.
In addition it shall be the responsibility of the independently contracted salesperson to keep his or her financial records in regard to this contract.
Both parties agree to not enter into any agreement with any person or combination of persons, public or private, to alter, abridge, or impair the terms and provisons herein. The independently contracted salesperson agrees to perform the work and services to be done under this contract to the best of his or her ability and conscience. This contract may be terminated at any time by either party giving notice, either written or oral, to the other party.
First Party
Second Party ————

Contract and Agreement

Tha	t this Contract made by and between	
address_		
Party of	the First Part, and	phone
address_		Party of the Second Part
	ourpose of establishing an independent Contract relation ereto, absolutely excluding any employee-employer st	onship and Contractual Agreement between the
the Unit that each depende ship with Tha	at the Contract entered into by the parties hereto express States and the Constitution of the State of	and the Common Law; and further reign rights as secured by the Declaration of Inely enter into an independent Contract relationrillegal Governmental interference. Ind Part do covenant and agree as follows:
2.	That the Party of the Second Part will be compensate By terms mutually agreeable to both Parties based up follows	pon the successfulness of the Enterprise, as
3.	All equipment, tools, or supplies will be provided by or supplies needed by the Second Party in plying his be rented by the Second Party from the First Party:	trade, except that the following equipment may
	at an hourly rate mutually agreeable to both parties	···

- This Contract shall run from day to day or until the project Second Party has contracted to do is completed, or until Second Party terminates contract, thereby making it impossible for First Party to fire Second Party; both parties are equally bound to this Contract; Second Party's compensation may be received at any time upon reasonable demand for work or performance of the Contract up to the time of the demand; all of the amounts shall be fully compensated with no deductions of any kind.
- Second Party may start work or cease work at will, as long as the Contract is performed and accomplished satisfactorily and promptly; no supervision of Second Party will be made by First Party in the details of the work to be performed after the initial period of introduction to the object of the Contract described herein.
- The Party of the Second Part states and affirms that he is acting as a free agent and independent Contractor, holding himself out to the General Public as an independent Contractor for other work or Contracts as he sees fit; that he runs ads in the newspapers offering services to the General Public when necessary, maintains his office and principle place of business at his address above stated and carries business cards; that this Contract is not exclusive. First Party possesses no Right hereunder to discourage or inhibit the Second Party's rights to enter any other contracts as he sees fit.
- Second Party agrees to accept full responsibility for any and all taxes that may be lawfully due to any governmental unit and to hold Party of the First Part harmless from any liability from the non-payment of taxes due from Second Party to any governmental unit.
- Both Parties recognize the validity of and believe in the First and Fifth Amendments of the Constitution, as well as the First, the Ninth, the Tenth and the Fourteenth, all of which support the validity of this Contract, and each Party agrees to mutually and individually exercise rights under the afore-cited Constitutional Amendments for the protection of each Party.
- The Parties hereto recognize that any kind of State or personal coercion which forces either party, against his own free will, to surrender any of the rights secured to him by the Constitution of the United States is unlawful, unGodly, and immoral.

10. Second Party waives any and all claim from First Party to any form of Workmen's Compensation Insurance coverage or compensation provided under Federal, State or local Compulsory Legislation which affects Empoyees and Employers, and agrees to carry and provide his own insurance for injury or sickness or retirement, whether in the form of Social Security or otherwise as and for a consideration for entering into this agreement.

Both Parties claim t' e protection of the U.S. Constitution as spelled out in Article I, Section 10 as follows: "No State...shall pass any bill...or law impairing the obligation of contracts..."

Also, both Parties invoke the full legal protection of the U.S. Constitution and Amendments thereto to guarantee the sanctity of this lawful contract between two freely consenting citizens, and in particular:

Article 1, Section 1, which provides that only Congress has the power to make laws; consequently any rules, regulations and procedures which are not passed into law by Congress are void, and do not affect a free citizen, and the same principle applies to State rules, regulations and procedures not passed into law by the State Legislature.

Article 1, Section 8 provides that Congress has the power to coin money and regulate the value thereof, and any abdication of this power to other agents is unConstitutional and void.

Article 1, Section 8 provides that Congress shall make all laws necessary and proper for carrying into execution the foregoing powers...but this provision does not grant any extra Constitutional power to Congress whatsoever.

In Witness Whereof, the Parties hereto set their hands and Seals this date			
Witness	First Party		
Witness	Second Party		

1407SC Recant Offer Reply

Timely Response to IRS Form Letter 1407SC DATED ______, ___

Senders identification						
IRS name and address						
		_			, 19	
Revenue Agent;						
The information and request in your	, 19	mailing,	appears	to b	e for	the

It appears that the IRS's right to compell over 100 answers to the WORKSHEET TO DETERMINE WITHHOLDING ALLOWANCES (form 6355) and the QUESTIONNAIRE TO DETERMINE EXEMPTION FOR WITHHOLDING (form 6450) is not authorized under IRS Code sections 6001, 6011 or 6109. It does not appear that the 6355 worksheet is even an appropriate mailing as these determinations were made some time ago by the person most qualified to make them. Neither judge nor jury has determined any illegality whatsoever in my financial affairs. Neither does it appear appropriate that the 6450 questionnaire be sent to me for the same reason. They are superfluous in view of the circumstances and facts in my case. Apparently it needs to be pointed out that one who has already determined his

withholding status does not need either a worksheet or questionnaire to aid him in a deter-

purpose of requesting my reconsideration of my W-4 exempt withholding status.

You do not need to complete or correct any of my returns or forms (except the Public Servant Questionnaire). They are complete and accurate. They were signed under penalty of perjury. My income tax was accurately figured: Its total, zero. There are no penalties or interest due. What is due, in fact, overdue is my refund. I am fully qualified for W-4 exempt status. I did not incur any income tax liabilty last year, nor the prior year. I have a legal claim to a refund of all monies withheld. I do not reasonably anticipate I shall incur any income tax liabilty in the current year.

In economic times such as these you cannot realistically expect me to volunteer to pay taxes which I do **not** owe. I realized the government is in serious financial trouble, however, it is not justifiable to delay or deny refunds due citizens, especially when government has had the benefit of holding and using such monies and the citizen, upon refund has suffered serious losses from one of government's worst policies: inflation.

I strongly suggest the following federal court decisions be reviewed for the purpose of edification and clarification within your office:

Eisner v. Macomber, 252 U.S. 189 (1920)

mination already made.

"...what is and what is not income...Congress [or the IRS] may not, by any definition it may adopt, conclude ..."

United States v. Ballard, 535 F.2d 400, (1976)

"The general term 'income' is not defined in the Internal Revenue Codes."

Connor v. United States, 303 F.Supp., 1187

"Congress has taxed income, not compensation.

Edwards v. Keith, 231 Fed. Rep. 110 at 113

"...one does not 'derive income' by rendering services and charging for them."

Lucas v. Earl, 281 US. 111 (1930)

"The claim that salaries, wages and compensation for personal services are to be taxed...is without support either in the language of the Act or in the decisions of the courts...it is not salaries, wages or compensation for personal services that are to be included in gross income."

Forms 6355 and 6450 do not apply to me. I have filed a timely tax return with all appropriate information so that your may carry out internal revenue laws without subjecting yourself to prosecution and penalties under 26 USC 7214. To summarize further, I understand your form LETTER – 1407SC is an offer to facilitate the recanting of my previously filed W-4 exempt should I be so inclined. It is obvious that your office is quite eager to have ordinary working people put themselves in the postion of, at least, loaning, if not volunteering payment of taxes they are not liable or qualified for, by the inclusion of your threat that if I do not recant my claim of W-4 exempt or otherwise respond to your 1407SC form letter, your intention is to usurp and over-ride my current W-4 exempt status with my employer and determine and declare (on the basis of my non-response) that I am entitled to 'one-single-status' instead. Consequently, you have this response to your 1407SC offer and threat. You may be assured that I regard your delay in processing my refund and your 1407SC action which required me to take this additional acton and re-affirm my previous legal claim, or suffer your coercive, usurping plan toward my employer and my paychecks as harassment and further evidence of on-going bad faith activities within your organizaton.

I expect this response leaves no question in regard to these matters unresolved in your office.

Sincerely,			

Affidavit

STATE OF	
County of _	

BEING DULY SWORN, DEPOSES AND SAYS:

- 1. I am endowed by my Creator with numerous inalienable rights which are protected by the United States Constitution, and which I have never knowingly or intentionally waived with regard to what I have been misled into believing was a compulsory duty to file a "form 1040" or "income tax return."
- 2. That for several years past I have been influenced by numerous and repeated public warnings made by the Internal Revenue Service via radio, television, the press and other public communication media warning of the "deadline" for filing a "form 1040" or "income tax return."
- 3. That in addition to the aforesaid warnings, I have also been influenced by the pressure of widespread rumors and misinformed public opinion, and the advice and assurances of lawyers, C.P.A.s and income tax preparers which misled me to believe the 16th Amendment of the United States Constitution authorized Congress to impose a tax directly on my income, and also a legal duty and obligation upon me to file a "form 1040" or "income tax return."
- 4. That I have also been further influenced, misled and alarmed by rumors, misinformed public opinion and the advice and assurance of lawyers, C.P.A.s and income tax preparers to the effect that "the IRS will get you," and that it would be a misdemeanor punishable by a fine and or jail sentence if I did not fill out, sign and file with the IRS, A "form 1040."
- 5. That in addition to the aforesaid warnings, rumors, misinformed public opinion and the advice and assurances of lawyers, C.P.A.s and income tax preparers, the common and widespread practice of employers who automatically and indiscriminately withhold "income taxes" from the paychecks of their employees without their permission, further misled me to believe that every person, including myself, was subject to and liable for "income taxes."
- 6. That I have also been influenced and impressed by the IRS's annual public display and indiscriminate proffering of large quantities of the "form 1040" in banks and post offices, and through the United States mails which also reminded me of and induced me to conveniently respond to the aforesaid warnings, rumors, misinformed public opinion, and the advice and assurances of lawyers, C.P.A.s and tax preparers, by filling out, signing and sending to the IRS a "forms 1040."
- 7. That as a result of the aforesaid warnings, rumors, misinformed public opinion, and the advice and assurances of lawyers, C.P.A.s and tax preparers, and the withholding of "income taxes" from paychecks, and the IRS's public display and proffering of "form 1040" in banks and post offices, I, therefore, unwittingly as a result of fear, intimidation and having been misled into thinking and believing that I was subject to and liable for the income tax and that I had a legal duty and obligation to file a "form 1040," did fill out, sign and send to the IRS during each of several years past, a "form 1040."
- 8. That said "form 1040" contained no reference to any law or laws which would explain just exactly who is and who is not subject to and liable for the income tax, nor did it contain any notice or warning to anyone that merely sending said "from 1040" to the IRS, would in itself, constitute legal evidence admissible in a court of law that the sender is subject to and liable for the income tax and has a legal duty and obligation to file a "form 1040" even though and regardless of the fact that the sender is actually and legally not subject to or liable for any income tax and has no legal duty or obligation whatsoever to file a "form 1040."
- 9, That at no time was I ever notified or informed by the IRS nor by any of its agents or employees, nor by any lawyer, C.P.A., or tax preparer of the fact that the 16th Amendment, as correctly interpreted by the United States Supreme Court in such cases as Brushaber v. Union Pacific R.R. Co., 240 U.S. 1 and Stanton V. Baltic Mining Co., 240 U.S. 103, only authorized an indirect or excise tax in accordance with Aritcle I, section 8 of the United States Constitution, and that it does not authorize a direct tax on anyones or anyone's income.

- 10. That at no time was I ever notified or informed by the IRS nor by any of its agents or employees, nor by any lawyer, C.P.A. or tax preparer of the fact that because of other rulings of the same Court in such cases as Flint v. Stone Tracy Co., 240 U.S. 107 and Pollock v. Farmer's Loan &Trust Co., 157 U.S. 429, rehearning, 156 U.S. 601, the indirect or excise tax on incomes authorized by the 16th Amendment is actually upon corporate privileges measured by the amount of corporate income (see Corporations Tax Act, Statutes at Large, 1909, Vol. XXXVI, section 38, page 112). This excise tax is also placed on certain other privileges, such as mining and is measured by the amount of respective income.
- 11. That my attention has recently been directed to an official IRS form letter (FL 1264) which states: "[T]he fact that you sent us this Form 1040 shows that you recognize your obligation to file."
- 12. That it has never been my intention or desire to show the IRS or anyone else that I recognize any such obligation, if I legally do not have such an obligation.
- 13. That the only reason why I sent any "form 1040" to the IRS during the past several years is because I was ignorant and misinformed as to the truth regarding the incometax and the 16th Amendment "as correctly interpreted" by the United States Supreme Court in the aforementioned Burshaber case, and because I was misled, deceived and intimidated by the pressure of IRS's alarming and threatening propaganda and resulting misinformed public opinion and the incorrect advice and assurances of lawyers, C.P.A.S and tax preparers all of which influenced and caused me to believe that I had a legal duty and obligation to file a "form 1040."
- 14. That I have recently examined sections 6001, 6012 and 7203 of the Internal Revenue Code (Title 26 U.S.C.A.) and I am now convinced and satisfied that I am not now and never was any such person or individual covered by, referred or subject to or within the legal meaning and intent of said sections.
- 15. That with reliance upon the aforementioned Supreme Court rulings and upon my constitutionally protected 5th and 9th Amendment rights to lawfully contract and work and to lawfully acquire and possess property, I am convinced and satisfied that I am not now and never was subject to or liable for any income tax, and that I have absolutely no legal duty or whatsoever to file any "form 1040" or make any "income tax return," or pay any income tax, or keep any records or supply any information to the IRS.
- 16. That by reason of the aforestated facts, I do hereby exercise my legal right to rescind and cancel and to render null and void for any and all purposes each and every one of all so-called "income tax returns" or "forms 1040" which at any time past I might have ever cause to be signed with my name or sent to the IRS.

Subscribed and sworn to	before me		
thisday of	19		
	Notary Public		

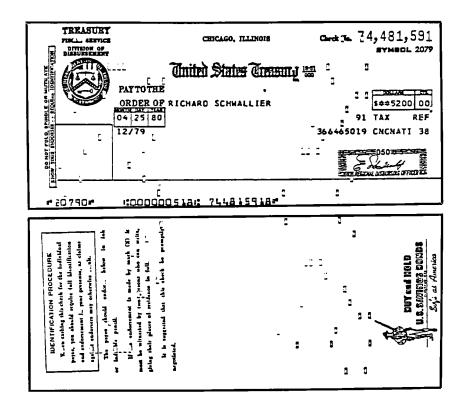
Early Freedom Filer Return with Full Refund

1040	U.S. Individual Income Tax Return 1979			
For Privacy Act No	tics, see page 3 of Instructions for the year January 1-December 31, 1979, or other tax year beginning	. 19	79, ending	19
Use Your	inst name and initial (if joint return, also give approse's name and initial) Last marms	_	our social security nu	_
Other- wise,	CHARD I. SCHWALLIER T haves oddress (Number and street, including apartment number, or rarel reute)	- S ₁	pouse's social securit	y no.
please City,	own or post effice, State and ZIP code Your occupation	• M	KT MANAGER	,
or type.	Spouse's occupation			
Presidential Dection	Do you want \$1 to go to this fund?	<u> </u>	lote: Checking "Ye not increase your	tax or
Campaign Fund	If joint return, does your spouse want \$1 to go to this fund? Yes	0 r	educe your refund	
Filing Status Check only one box.	1 Single 2 Married filing joint return (even if only one had income) 3 Married filing separate return. Enter spouse's social security number above and full n 4 Head of household. (See page 7 of Instructions.) If qualifying person is your u name Qualifying widow(er) with dependent child (Year spouse died 19).	nma		· • • • • • • • • • • • • • • • • • • •
	6a X Yourself 65 or over Blind	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,) Enter number of	'''
Exemptions	b Spouse 65 or over Blind		boxes checked	1
Always check the box labeled Yourself.	c First names of your dependent children who lived with you ▶		on 6a and b Enter number of children listed	
Check other boxes if they	d Other dependents: (2) Relationship months (ived have income of more than one-	ovide	ר '	=
apply.	(1) Name in your home \$1,000 or more? dependent's sui	pport?	_ of other	1
			dupendents >	<u></u>
	7 Total number of exemptions claimed		entered in	h
	, total national or exemptions claimed	• •	boxes above >	<u></u>
lacome	8 Wages, salaries, tips, etc.	-	_! <u></u>	44
Please attach	Interest income (attach Schedule B if over \$400)	3///		-
Copy B of your Forms W-2 here.	10a Dividends (attach Schedule B if over \$400) 10b Exclusion 10b Exclusion	- 100	~~-	
	c Subtract line 10b from line 10a	1-	-	-
if you do not hav a W-2, see	11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions—see page 10 of Instructions)	11	.	j
page 5 of	12 Alimony received	12		-i
Instructions.	13 Business income or (loss) (attach Schedule C)	13		-;
	14 Capital gain or (loss) (attach Schedule D)	14		-
	15 Taxable part of capital gain distributions not	1	_	-;
	· · · · ·	15		-
	reported on Schedule D (see page 10 of Instructions)	16		-i
	17 Fully taxable pensions and annuities not reported on Schedule E	17		
1	18 Pensions, annuities, rents, royalties, partnerships,			
_	estates or trusts, etc. (attach Schedule E)	18		.!
Please	19 Farm income or (loss) (attach Schedule F)	19		!
attach check or money	20a Unemployment compensation. Total amount received			
order here.	b Taxable part, if any, from worksheet on page 10 of Instructions	20	b	!—
	21 Other income (state nature and source—see page ID of Instructions)	21		
	22 Total income. Add amounts in column for lines 8 through 21	22	24855	44
Adjustments	23 Non-Taxable Compension 23 24855 44	-\		-
to Income	24 EISNERVSMACOMBER 252US189 24	-\		!
-5	25 Payments to an IRA (see page 11 of Instructions)	- ///		-
	26 Payments to a Keogh (H.R. 10) retirement plan 28	- ///		ĺ
	27 Interest penalty on early withdrawal of savings	-\		i
	28 Alimony paid (see page 11 of Instructions)	- ///		{
	29 Disability income exclusion (attach Form 2440)	30		!
* diveted	30 Total adjustments. Add lines 23 through 29	1 30	24855	-64
Adjusted Gross Income	\$10,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions.	31	Form 1040	!
** * ; * ** ; * 3*	taran		Form IU4U	(25/3

Form :	1040 (19	79)					P+4+ 2
	1	12	Amount from line 31 (adjusted gross income)		32	-0	
Tax	- 1		If you do not itemize deductions, enter zero	}	33	-0	
Comp			If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 4	15			-1
tation	•		Courties: If you have unexpeed income and can be claimed as a dependent				
(See Instra	<u>.</u>		parent's return, check here > and see page 12 of the instructions. Also see			ì	
tions	nα		of the Instructions If: • You are married filing a separate return and your spouse itemizes deductions, OR				
bege	12)		You file Form 4563, OR			1	
	- 1	34	 You are a dual-status alien. Subtract line 33 from line 32. Use the amount on line 34 to find your tax from 				
	1	•	Tables or to figure your tax on Schedule TC, Part 1	34		_!	
			Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • Line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5),	OR]
			 You have more exemptions than are shown in the Tax Table for your filing status, You use Schedule G or Form 4725 to figure your tax. 	OR			
			Observing you MIST use the Tay Tables to find your tay				
	- 1	35	Tax. Enter tax here and check if from Tax Tables or Tax Schedule TC	4070	35	<u>~-</u> 2	-!
	- 1	36	Additional taxes. (See page 12 of Instructions.) Enter here and check if from Form Form 4972, Form 5544, Form 5405, or Section 72(m)(5) penalty		36	-0	-!
	1)			
		37	Total Add lines 35 and 36	 , ▶	37		-
Credi	its	38	Credit for contributions to candidates for poolic office	— —			
	ļ	39	Credit for the elderly (attach Schedules Nach)				i
	i	40	Credit for Child and department care expenses (form 2447)				j
	i	41	MASSIMENT CLERK (STREET STATE				
	ł	42 43	Foreign tax credit (attach Form 1116)				į.
	1	44	Jobs credit (attach Form 5884)				
		45	Residential energy credits (attach Form 5695)				1
		45	Total credits. Add lines 38 through 45		46	-0	1
	i	47	Balance. Subtract line 46 from line 37 and enter difference (but not less than zo	≥ro). 🕨	47	-0	
Other	, –	48	Self-employment tax (attach Schedule SE)		48		_
Taxe		491	Minimum tax. Attach Form 4625 and check here > 🗍		498		_
		49b	Alternative minimum tax. Attach Form 6251 and check here 🕨 🗍		49b		_
(Includ		50	Tax from recomputing prior-year investment credit (attach Form 4255)		50		_!
EIC Payments)		514	Social security (FICA) tax on tip income not reported to employer (attach Form 4	137)	518		-i
			Uncollected employee FICA and RRTA tax on tips (from Form W-2)		51b		-
		52 53	Tax on an IRA (attach Form 5329)		52		
	- 1	"	Total. Add lines 47 through 53	· · · · >	53	-0	-i
_		55	Total Federal income tax withheld			-0	-;
P2yE	ents	56	1979 estimated tax payments and credit from 1978 return 56	 - -			
Attach		57	Earned income credit, If line 32 is under \$10,000, see	—¦—			-
Forms W-2G		•	page 2 of Instructions				i
W-2P		58	Amount paid with Form 4868				į
to free	ML.	59	Excess FICA and RRTA tax withheld (two or more employers) 59				
		60	Credit for Federal tax on special fuels and oils (attach				i
			Form 4136 or 4136–7)	_			-
		61	Regulated Investment Company credit (attach Form 2439) 61	\			i
_		62	Total. Add lines 55 through 61	<u> ►</u>	62	5200	_اوم
Refu	nď	63	If line 62 is larger than line 54, enter amount OVERPAID	▶	63	5200	_ 00
or Balance		54	Amount of line 63 to be REFUNDED TO YOU	▶	64	520.0	- 00
Due			Amount of line 63 to be credited on 1980 estimated tax		Will.		i
		8	If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for fu		65		İ
			payable to "Internal Revenue Service." Write your social accurity number on check or money ord (Check > if Form 2210 (2210F) is attached. See page 15 of Instructions.) > \$	er , ,	11111		3 23
	Unger p	enali	ties of perjury, I declare that I have examined this return, including accompanying scheduled behalf, thus true cospect, and complete. Declaration of preparer (other than texpayer) is	es and st.	all intern	, and to the bes	t of my
=	"as any	KAROV	riedge ()(\(\)\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\	un			
	8-10	L	at challer foil 1982				
Sign	Your	1.gn	Sture Date Spouse's aignature (if filing joi				
	_ ₹.≣	5.6	triature Se	eck if	Prep.	arer's social sec	urity no.
lease	Paid Preparer's Informatio	Fit	The Rame (or	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u> </u>		
~	žį	yo	urs, if self-employed;	ZIP code	_		

Full Refund Freedom Filer Check

		_		2 Employer & State	number		
		7		4 Subtratal Con		- wi	opy 3. To be filed themployee's DERAL tax return sinfamation is along formshed to informal forward.
3 Employer's name address	and ZIP code			O = 0			
man were sacra secure number	5 • 200 • C0	10 Wages tips, other compe 24, 355.			33.77	12 *3101 FIC	2 , 900 . 90
R L SCH riAL	'		Y	3	13.	L	16 FICA 105
"Employee's address and 2"P code				143.45	1 State =4	iges tips etc	20 Name of State MICHIGAN
			7: 1, ₹	•00	22 - 200 - 44	iges for arc	GRANDRAP
Vage and Tax St	atement 1979 ∞	rm W-2 13-2676063 pariment of the Treesury— s are en en en en					514



PSQ Legal References

The Privacy Act of 1974 (Public Law 93-579) is an amending law to Title 5, United States Code, section 552 and is included in Title 5 as section 552a. This Act gives you full rights to know what information is being collected and maintained about you and for what uses and purposes. See section 2 (b) (1).

Question

Authorization (5 U.S.C. 552a)

1,2,3,4 In order to be completely sure to whom you are furnishing information. Residence and business addresses are needed in case you may need to serve process in a court action upon this inindividual. Be sure to require his official identification, which will have a photograph of the public servant. Note on the PSQ of the ID number, badge number and or any other dates or other information on it. See question 6 and 7. 5 All public servants have taken an oath to uphold and defend the Constitution. A copy of the oath may be obtained under the Freedom of Information Act, by writing the government employment or civil service office. 6,7 This is standard procedure by government agents and officers. (Internal Revenue Manual, MT-9900-26, section 242.133.) Title 5 USC 552a, paragraph (e) (3) (A) 8,9,10 11 Title 5 USC 552a, paragraph (d) (5), (e) (1) 12,13 Title 5 USC 552a, paragraph (e) (3) (B), (e) (3) (C) 14 Title 5 USC 552a, paragraph (e) (3) (D) 15 Public Law 93-579 (b) (1) (Privacy Act of 1974) 16 Title 5 USC 552a, paragraph (e) (3) (A) 17 Title 5 USC 552a, paragraph (e) (2) 19 Title 5 USC 552a, paragraph (d) (5) 20, 21 Public Law 93-579 (b) (1) 22 Title 5 USC 552a, paragraph (e) (10)

Official Agency Questionnaire Explanation Form

••			
Dear Inquirer:			
I have received you to	r agency's form or que	estionnaire datedthat I fill it out and rett	and relating arn it promptly to you.
HOWEVER, your re	quest presents a serious	s civil liberties problem.	I have checked it below.
valid legal autho	rity can compel me to d	lisclose such personal inf	(or should know), only ormation, and your com- legal liability to comply,
government acti	vity. But whether I cocal information and wha	perate depends on your	ration with an important disclosing how you will and you have not made
c. You have not in me essential inf	ndicated if my respons ormation for determinis	e is to be voluntary or one on growing my response.	compulsory, which denies
Therefore, if you we take my valuable time	ish to hear from me you to respond.	ı will have to furnish m	ore information before 3
Kindly answer ON have checked in Sect	LY the questions in Seion I-a. You may attack	ction II that have been h additional pages with y	indicated by the boxes I our answers, if necessary
[-a. 1. []	6.	11.	16.
1.	7. — 8. —	12	17.
	9 9 10	14.	19 19 20
NOTICE: I will hold form for my holding p	your form or questionna		ply. See Section IV of this
full citations to the	required by law, provide e relevant statute, execu- er authorization for such se, and attach the full text sswer,	quired or only	all the questions legally resome of them? ALL If "ONLY SOME," inditions are voluntary.
		· • • • • • • • • • • • • • • • • • • •	

3.	If my answers are required by law, what are the penalties or consequences should I refuse to comply?		be used only in manual form, in comput- erized form, or in both. Also indicate whether it will be kept in a separate file or made part of a larger file of data about me.
4.	If my compliance is voluntary, was your decision to seek this personal information from		
	individuals reviewed by any central agency or authority in the (city) (county) (state) or (federal) government to insure that this information is not already collected somewhere else, and that it is not unduly burdensome or intrusive to the respondent? REVIEWED BY CENTRAL AGENCY NOT	11.	Will my consent be obtained before any use is made by your agency of my identified personal data for purposes other than the ones stated above (or in your form of questionnaire, if it was given there)? NO. If "NO," explain why.
	REVIEWED. If "REVIEWED," indicate the agency and specific official who made		
	the review. If "NOT REVIEWED," indicate why not.	12.	If you say my personal data is and will be held "confidential," does that mean you have legal authority to withhold it from other government agencies or jurisdictions
5.	If my compliance is voluntary, do you certify that my answers or my refusal to answer will never be used in making decisions about my access to government benefits or opportunities? TES CANNOT SO CERTIFY. If "CANNOT," explain why.		that might call for it? TYES NO. If "YES," please indicate the scope and limits of that authority. If "NO," explain why you put such a misleading claim on your form or questionnaire.
	If "YES," supply name and title of person in the agency taking responsibility for making this certification. Name Title	13.	Will any other government agencies have regular access to information collected from this form or questionnaire? ☐ YES ☐ NO. If "YES," indicate legal authority for such data sharing.
6.	If my compliance is voluntary, may 1 omit my name or other personal identifier? OK TO RETURN ANONYMOUSLY NEED NAME OR IDENTIFIER. If name is needed, explain why.		Does such data-sharing require my consent? YES NO. If "NO." why not?
7.	If compliance is voluntary and my name is needed, will it and any other personal identifier be removed from the data once the agency undertakes its study, or will the identifiers be preserved with my record? REMOVED PRESERVED. If "PRESERVED," explain why this is necessary.	14.	If I want to inspert the record compiled about m on the basis of my response, am I entitled to do so? YES NO. If "NO," explain why not. If "YES," detail the location of the file, the procedures for inspection and raising issues about the accuracy or completeness of the record, and the name and address of the agency official in charge of such access procedures.
			
1.	State fully the purposes for which this in- formation is being gathered.	15,	Will your agency supply to any private organization lists of names, addresses, and personal characteristics of those who reply to your form or questionnaire? YES
9	Indicate why this is necessary to carry out a lawful function of your agency.		NO. If "YES," will you obtain my permission first? YES NO. If "NO," and if this is based on the assumption that federal or state freedom-of-information laws do not require you to do so, cite the relevant legal provisions.
10	Describe fully how the information I have given will be processed, used, and stored		van saat provisions
	with your agency, including whether it will	16	. Describe fully the administrative measures

* Title	Date
Name (print)	* Business telephone
III. * Signature of person completing this form	⁴ Business address (include ZIP)
in the wastebasket? RETURN WITH-OUT SOCIAL SECURITY NUMBER IF YOU WISH THROW INTO WASTE-BASKET. 18. Do you have a regular procedure for either destroying the personal information collected by this form or questionnaire after a certain period of time, or of updating it for accuracy and timeliness if it is retained? HAVE	20. Wouldn't it be a lot easier in the future to supply such explanatory information in advance, rather than have to reply to all these OFFICIAL AGENCY OUESTIONNAIRE EXPLANATION FORMS? YES NO
17. If my Social Security number has been requested, explain why you need it, since I am concerned that having this number on many of my government records makes it easy to assemble a comprehensive dossier about me. EXPLANATION: If I am opposed to giving my Social Security number, despite your explanation, would you rather I left that space blank and returned the form to you with the other questions answered, or should I throw the form	to me, either in a letter, an introduction to the form or questionnaire, or an enclosed brochure? CHECK ALL THAT APPLY: a
that will be taken to guarantee the confidentiality and security of my personal data in your files, if you promise such confidentiality.	REGULAR PURGING PROCEDURE TUPDATE THE INFORMATION TOTHER Please explain.

LOOK OVER YOUR ANSWERS AGAIN. MAKE SURE THAT ALL QUESTIONS YOU HAVE BEEN ASKED TO ANSWER ARE ANSWERED. THEN BE SURE TO READ SECTION IV:

IV. THE FOLLOWING ARE MY PROCE-DURES FOR PROCESSING THIS OFFICIAL AGENCY QUESTIONNAIRE EXPLANATION FORM:

I will hold your original form or questionnaire until I receive your answers on this form and study their responsiveness to my legal and personal rights.

I will not reply to any computer-generated second or third mailings of your form or questionnaire. My memory-system for keeping track of nonresponding agencies is infallible.

If I do not hear from you within 30 days, I shall assume you are content to have me throw away the original form or questionnaire.

If I receive stern letters pressing me to answer your form or questionnaire even though you have not replied to mine, I shall write "Constitution-

ally Obscene Mail—Return to Sender on the envelope and give it back to the letter carrier. FOR YOUR INFORMATION:

If your reply to this questionnaire is unsatisfactory or not forthcoming. I shall send a copy of the reply or of the original questionnaire to the U.S. Senate Subcommittee on Constitutional Rights, if a federal agency is involved, or to the appropriate state legislative committee, if it is a state or local government agency. I shall send additional copies to the local and national offices of the American Civil Liberties Union.

I also talk to my friends about these matters, and they talk to their friends. And LET'S FACE IT—YOU REALLY CANT RUN THE GOVERNMENT WITHOUT OUR COOPERATION, CAN YOU?

CLR-OAQEF-94c

FREEDOM

U.S. No. XI Dec. Feb.

The Internal Revenue Service has recently been forced to defend its policies and actions from the mounting criticisms of Congress, the media, churches, attorneys, lay groups, clubs and individuals. This growing Tax Rebellion (Freedom X), however, has come from outside the IRS. Criticism from within has been noticeably absent.

With Freedom's exclusive disclosure of nearly 300 pages of confidential IRS documents, the silence began to break.

As a result of a radio talk shows on the IRS Papers, a gentleman identifying himself as a former IRS agent of 15 years service called one of our editors, commending FREE-DOM for its action. Then, motivated by a belief that only a full-scale investigation and reform from Congress would be the answer to IRS inequities, he agreed to an exclusive FREEDOM interview to tell our readers what it is like to work inside the IRS.

Dean Boyd lives in a small, comfortable home in the hills of Marin County, California. With a dog and two cats sometimes interrupting the conversation, FREEDOM spent the afternoon with Boyd and asked him about the IRS.

PREEDOM: What might get you in trouble!

BOYD: Questioning IRS policy or making suggestions like there should be the equivalent of public defenders for tax payers.

FREEDOM: Speaking of trouble-makers, did you ever know of instances where an audit was ordered for no other reason than to just get someone!

INSIDE THE IRS

BOYD: Sure. You have to
remember that in the old days
IRS was used as a tool to get
those they couldn't get any
other way. Al Capone was
knocked off by the IRS. If
the IRS makes up its mind to
go after someone, they do. It comes down from higher up.
We just get a "Check into so-
and so and stay on it til you find something." An interest-
ing coincidence, if you want
to call it that, was that I got a
letter from IRS saying they
couldn't find my 1970 return
a week after I talked to you
on that radio show.

FREEDOM: Do you think it was a coincidence?

BOYD: Maybe. Maybe not. They don't like criticism.

FREEDOM: What determines if someone "higher up" wants an investigation in order to just get someone!

BOYD: They are usually politically active, critical of the IRS or Treasury. You get a number of those.

PREEDOM: Where do such orders come from?

BOYD: The agent never knows. The group chief passes

it on from the District who gets it from Regional who gets
gets it from Regional who gets
it from National. It would
always come down vertally, nothing written. We were just
nothing written. We were just
told who and to stay with it
until we found something.

FREEDOM: How is this done?

BOYD: There is not a return in the world that an agent can't either find something wrong with or even change to tap up the laxpayer.

FREEDOM: Can you give an example?

BOYD: About the simplest is with a business. You've examined the records and everything is fine, no problem. It is a "no-change" case. But the business has this building it is writing off as depreciation over, say, 30 years. The agent looks around and says "I think it should be 40 years" and, just like that we've got a new tax to put on him.

FREEDOM: Have you worked on cases where all you were doing was carrying out orders to just get someone?

BOYD: A number of times, I'm sorry to say. We were always able to find something sooner or later.

Freedom Magazine, 4833 Fountain Ave. Los Angeles, Cal. 90029

"Judicial Fixes" for "Tax Protestors"



RECEIVED

to. Participants in Conference on Tax Rebellion Hovement

FEB 271573

from: Regional Commissioner

Western Region

INTELLIGENCE DIVISION LOS ANGELES, CALIF.

subject: Tax Rebellion in California

I am sending you the minutes of our meeting of February 9, 1973, on the Tax Rebellion Hovement. These minutes enumerate action items for the Los Angeles and San Francisco District Directors and for Regional Office officials.

I appreciate your past attention to this serious matter and feel confident that all of us working together can successfully overcome this challenge to our tax system.

> Homer O. Croasmum Regional Commissioner

Attachment

Internal Revenue Service

Minutes of February 9, 1973 Conference on

Tax Rebellion Novement in California

Participants

- Hr. Croasmun, Regional Commissioner Hr. Schwartz, Regional Counsel
- Mr. Rowe, Regional Inspector
- Hr. Kingman, District Director, San Francisco
- Mr. Schmidt, District Director, Los Angeles
- Mr. McCart, Acting Assistant Regional Commissioner, Intelligence
- Mr. Hansen, Chief, Los Angeles
- Mr. Howard, Chief, San Francisco Mr. Monzon, Chief, Enforcement, Regional Office, BATF
- Mr. Vargofcak, Assistant Specjal Agent-in-Charge, San Francisco
- Mr. Dvorak, Assistant Regional Inspector
- Hr. Pollock, Regional Protective Programs Hanager
- Mr. Busalacchi, Regional Public Affairs Officer
- Mr. Krause, Regional Coordinator, Tax Rebellion Movement

Hr. Croasmun opened the conference with a review of the history of the Tax Rebellion Movement. He stated we should set up our metes and bounds to achieve our goals; that we do not have unlimited manpower so we must focus on the total program and concentrate on the leaders of the movement attacking IRS.

Mr. Croasmun pointed out that seven months ago we changed our direction on Tax Rebellion cases from a defensive posture and have now seized the initiative by infiltration of their organization so we now know in advance of their plans before they execute them. This is vital and we must continue to stay aggressive if we are to enforce the revenue laws and to protect the Service from attack by tax rebel militants.

Mr. Croasmun stated that we are not limiting ourselves to the sanctions in the Revenue Code, but are using all the available law enforcement machinery whether it be federal, state or local laws; for example, if a tax rebel leader is violating a state law by carrying a concealed weapon, we should use state enforcement to prosecute him; and, if there is a firearms violation, ATF agents should be alerted.

Mr. Howard advised that he had been advised by the Detroit District that since spoke on the radio in Cleveland, there had been a flood of General Hotors employees submitting false forms W-4. Mr. Busalacchi stated he had a report that had been active in Albuquerque.

Mr. Hansen advised that a of Ventura County had attempted to file-false forms W-4; that he is now leading the Mariposa camp of militants organized by the

Mr. Vargofcak said the sheriff of Mariposa County had been checking on the activities of since May 1972, when the bought the Mariposa property from that is a close personal friend of that has a state criminal record; that he has three or four firearms; and that the Bureau of Alcohol, Tobacco & Firearms has a case on

Mr. Schmidt pointed out that there are varying degrees of militancy in the various tax rebellion groups; that in the Los Angeles District, Taxpayers Anonymous in Urange County, led by and many is the most militant; and that we should keep this in mind in deciding our targets.

Hr. Monzon gave a summary of laws enforced by the Bureau of Alcohol, Tobacco & Firearms which could be used on tax rebel cases. He pointed out it is not a federal violation to carry a gun unless the person has a felony record; that an automatic pistol is not an "automatic" gun under the definitions of BATF unless one pull of the trigger will discharge multiple shots; that explosives are a federal violation; and, likewise, "silencers" are a violation. He said he wanted more information about a report that tax rebels are able to buy silencers in Phoenix, as this would be a clear violation.

Mr. Howard advised he has been conferring with state tax officials who are anxious to cooperate with IRS in the attack on tax rebels who also do not pay state taxes; often the state can move quickly to close up a tax rebel's business or revoke his license; that we should see that the state uses its enforcement machinery on those cases which are not our targets.

Mr. Croasmun reported on his discussions with Assistant U.S. Attorney Couris and Judge Crocker, Fresno, and of their interest in enforcement of the law in tax rebel cases. Mr. Hansen commented on the problem of federal judges appearing to be anti-IRS based on a belief that IRS is "highhanded." Mr. Howard reported on a change of attitude in federal judges in San Francisco after he met with a number of them and discussed the gravity of the Tax Rebellion Movement and the importance of giving prison sentences as deterrents.

There was a general discussion of the importance of meeting with U.S. Attorneys and federal judges to acquaint them with the full picture of the tax rebellion movement. Mr. Croasmun pointed out that after his meeting with Mr. Couris and Judge Crocker, they requested background information on the Movement which was furnished them.

Hr. Kingman suggested the possibility of requesting religious leaders to warn their following against participation in the movement, pointing to the beneficial effects of Normon Church President Lee's message.

Mr. Howard advised that after his discussion with the federal judges they said they had not full background information on some of the defendants to whom they had given light sentences.

Mr. Schwartz suggested that the Porth-type cases not prosecuted should at least be considered for fraud penalties or other civil penalties.

Mr. Schwartz also advised the district directors that they should instruct employers who receive false forms W-4 or W-4E which they know to be false through admission of employee or knowledge of previous employment that the employer should disregard the false exemption certificate and withhold on the basis of zero exemptions or on the basis of a former correct form W-4.

There was a general discussion on the problem of detecting false W-4 or W-4E cases where the taxpayer does not so advise the government or the employer does not do so; and, particularly so where the taxpayer completes his action by not filing any form of 1040 at year end, but becomes an "IRS dropout." With the present limited matching at the Service Centers of the filing index with prior years' returns, or employers' copies of W-2's with filing indexes, such cases will probably never be detected. Suggestions were made that we use all available means to reach employers to advise them of their responsibility to advise IRS when they receive a suspected false form W-4 or W-4E. Also, we should use our liaison contacts with the Tax Executive Institute to get the message to them of their responsibility in such cases and of advising employer-clients. Also, we should use trade journals to reach employers with this message. Also, we should use Circular E for this purpose.

Hr. Krause pointed out the importance of close planning on common targets by the tax rebellion project supervisors of the Los Angeles and San Francisco districts with planning meetings as needed.

Action Items for District Directors:

- 1. Maintain the initiative in the attack on the tax rebels.
- 2. Know their plans before they arrive at our door to execute them.
- Identify the leaders of the Movement and concentrate on them.
- 4. Have a plan of action in coordination with the Region rather than hit and miss defensive reactions.
- 5. Continue and step up the infiltration in-depth of the Movement.
 - 6. Use all available federal, state and local laws.
 - 7. Use civil penalties on Porth-type cases.
- Wage a campaign to educate U.S. Attorneys and federal judges with the importance of prison sentences on cases.

- 9. District Directors to continue to follow up cases of admitted or known false W-4's or W-4E's to advise employers of responsibilities in such cases and follow up to see that proper 1040's are filed at the filing season.
- 10. Use State taxing agencies willing to cooperate on enforcement of laws on tax rebels.
- 11. Los Angeles and San Francisco project supervisors to hold periodic planning meetings on common targets.

Action Items for Region:

- 1. Use Tax Executive Institute liaison to inform tax consultants and their client-employers of their duties on suspected false exemption cases.
- Consider requesting legislation or an IRS published ruling to require employers to file with service centers a copy of amended W-4 or W-4E forms.
- Use Circular E. The Employer's Tax Guide on Withholding, to inform employers of responsibilities on suspected false exemption cases.
 - 4. Use trade journals to reach employers for same purpose.

Supplement 1 (Rev. 3)
RC-W Memorandum 12-24

Regional Objective RC-W:4

PUBLIC AWARENESS OF THE ROLE OF THE INTERNAL REVENUE SERVICE

The Service should be actuely aware of its responsibility to enhance the belief of the American public that Internal Revenue Service is an effective tax administration body, maintaining the highest principles of integrity.

Heads of Office should take positive steps to insure that appropriate managers are aware of and responsive to concerns and contacts with professional groups, the communication media and the taxpaying public. The Service must maintain the capacity to respond timely and intelligently to concerns or issues raised by the public.

Areas of Consideration

- Evaluate, appraise and react to the tax mood of the nation and of local areas. Heads of Office should impress on all employees the value of effective, professional tax administration as a counterpoint to attacks on the self-assessment system.
- Maintain an effective Public Affairs program designed to produce pertinent and effective public information concerning both tax and economic stabilization matters.
- Recognize the sensitive problems connected with the organized tax resistance movement. Be aware of the need for diligent enforcement action against organized tax protestors who flagrantly violate the tax laws.
- Heads of Office should be aware of their roles as public spokesmen in explaining to the general public and to responsible business and professional groups the Service's role in the administration of both our tax system and the economic stabilization program.

Official Use Only

Radar Squelching Judicial Opinion From Miami, Florida

	State of	
	County of	
	the Court	
State of		
		Cause No
v.		Jury Trial Demanded per pais pursuant to Georgia v.
		Brailsford, 3 Dall 1. (1794)

MOTION TO SUPRESS AND OR EXCLUDE THE RESULT OF RADAR SPEED MEASURING DEVICES WITH AFFIDAVIT IN SUPPORT

Comes now ______ named defendant, pro per, and a layman being unschooled in law, and respectfully moves the Court to suppress and or exclude any and all evidence pertaining to or resulting from the use of any radar speed measuring devices on the following grounds:

- 1. Fairness in judicial proceedings with meaningful and uniform standards are among the cornerstones of our government as stated in our several State and Federal Constitutions and the laws made pursuant thereto. By exhibit of court rulings attached, defendant shows the Court that expert testimony has vividly established that these cornerstones are damaged by permitting evidence from radar devices.
- 2. In Winsonsin v. Hanson 76-061 (1978 Wisc. Ct. Ct., Milwaukee) the Court said: "For the average law abiding citizen, minor traffic offences constitute the only contact such a person will have with law enforcement and a judicial system. Public confidence rests upn fairness of such proceedings. (Emphasis added.) This public confidence in the judicial and legal system is at an all time low as has and is evidenced by repeated published and public attack and criticism of courts and lawyers over the past few years from every segment of our society including the President and Chief Justice of the U.S. Supreme Court.
- 3. Permitting prosecution of the case at bar by utilization of evidence acquired by and through radar devices would be:
 - (a) Violative of the "full faith and credit" provision of Article IV, Paragraph 1 of the U.S. Constitution and the oath of office of the presiding judge as hereinafter demonstarated by exhibits and memorandum of law.

- (b) An abuse of the court process converting it into an oppressive collection office for the police and state instead of an instrument designed to convict the guilty and acquit the innocent.
- (c) A total dis-service to the public at large destroying their confidence further.
- (d) Violative of the defendant's guaranteed rights, priveleges and immunities, especially "due process" and "equal protection of the laws."
- 4. In "fact" and in "law" nearly identical to the case at bar, the County Court of Dade County, Florida ruled against the State and barred radar (and ultimately dismissed) eighty (80) speeding cases on May 7, 1979 which had been consolidated on motion of outraged and informed citizens who at their own expense of nearly \$75,000.00 presented testimony from highly qualified experts nationwide resulting in 33 exhibits and in excess of 2,000 pages of transcript evidence proving to the satisfaction of the Court that radar devices cannot lawfully present "evidence" against citizens because of manifest and multiple errors, deficiencies, lack of scientific certainity, and lack of reliability. (See exhibit "A" and "B" attached hereto and made a part hereof as if quoted verbatim.)
- 5. It was established with the ruling of the Florida Court that the basis for all the prior convictions by radar was not because the citizens had in fact committed the offence but that "...no single defendant can afford the tremendous cost of money and time to product a defense to a speeding charge." Because of the thousands of dollars expended by innocent defendants, the Florida Court was able to rule that this was "case of first impression" that finally settled "the issues" regarding radar used by police as a measuring device and its admissability as evidence.
- 6. The Court is urged to recognize and give "full faith and credit" to this "landmark" sister state ruling and not force this and other similarly situated defendants to repeat the extraordinary cost of time and money required to present the near identical defense.
- 7. Other honest judges in other state courts have likewise excluded radar evidence and dismissed on presentation of the attached Florida case as is shown in State of Iowa v Koenig 10435 (September 19, 1979) and State of Michigan v Course 8143 (November 1, 1979) and others yet unknown to the defendant.

Wherefore				defendant	pro	per	moves the	e Court for	an	or
der suppressing a	and or	excluding	the	introduction	of	any	evidence	pertaining	to	01
resulting from the	use of 1	radar spee	d m	easuring d evi	ices	or,	in the alte	ernative, to	qua	ash
and or dismiss the	charge.	•								

Memorandum of Law

(1) Pursuant to Article IV, paragraph 1 of the U.S. Constitution this Court is obliged to give full faith and credit to the ruling of the
Florida case attached and entitled State of Florida v Ana Aquilera (and consolidated cases) 711-1018 and 79 others. The provision of Article IV above states:
"Full faith and credit shall be given in each state to the public act, records, and judicial proceedings of every other state, and the Congress may by general laws prescribe the manner in which such acts, records, and proceedings shall be proved, and the effect thereof."
(2) The manner prescribed by Congress pursuant to the above is codified in Title 28, section 1738, 1739 and is found in this State's statutes as (do your research or omit.)
(3) Article sectionof this State's Constitution requires every person elected or appointed to any office to take an oath to support the U.S. Constitution and well as this State's Constitution.
(4) Article VI, section 2 of the U.S. Constitution mandates the following rule of law:
"This Constitution and laws of the U.S. which shall be made pursuant thereto;shall be the Supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or laws of any State to the contrary not withstanding."
Conclusion
By oath and by specific constitutional provision and by manner prescribed by Congress a duty exists upon this Court to restore "public confidence" in the "fairness" and impartiality" of justice within this State and to correct past judicial errors. Full faith and credit should be given to the attached Florida judicial proceedings and rulings. The Motion to Suppress and or Exclude should be granted.
Respectfully submitted,
Defendant, pro per
Certificate of Service
I certify that a copy of the foregoing Motion was served upon the office of
U.S. mail, properly addressed, with sufficient postage affixed thereon, on theday of

19____.

AFFIDAVIT IN SUPPORT OF MOTION TO SUPPRESS AND OR EXCLUDE

Cause No	
being duly sworn upon	oath deposes and says:
1. That he or she is the person named as the defend 2. That he or she has read the foregoing Motion familiar with the statements made therein and says knowledge and belief or are matters of record or law, in 3. That the exhibits attached and market "A" and plete reproductions of the original orders and rulings of Florida as entered on May 7, 1979 and May 8, 1979 and the State of Florida. 4. That if affiant were able to afford the tremendous the cannot), he or she would present the identical or necesse.	and Memorandum of Law and is they are true to his or her best n either case they are true. "B" are true and exact and com- the County Court of Dade County, d as they appear in the records of us cost in time and money (which
AND FURTHER AFFIANT SAITH NOT.	
	(Signature)
Personally appeared before me,above instrument after being placed under oath, by me,, County of, 18	, a Notray Public, for the State of
	Notary Public
My commission expires:	

The State of Florida, Plaintiff,

v

Ana Aquilera, (and consolidated cases)

Defendant.

Case Nos:711-101S, 309-104S, 711-307S

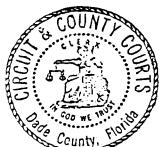
496-904R, 644-372P, 332-088Y 725-391S, 622-863S, 829-297X 132-781Y, 956-402X, 383-145T 634-395S, 123-764S, 233-748S 360-809S, 892-382's, 340-269S 239-297Y, 433-375Y, 257-431S 696-977S, 357-500S, 640-416S 115-325S, 250-708S, 429-646Y 647-109X, 163-947Y, 430-798Y 628-352T, 656-725X, 868-898R 160-543Y, 924-944S, 339-214S 649-601X, 713-798S, 381-575T 721-546S, 628-238T, 327-753S 027-343Y 922-484S, 214-466P 715-593S, 724-088S, 159-266Y 630-823S, 922-147X, 164-103Y 924-561S, 274-986S, 337-364Y 888-320S, 296-236T, 894-270S 742-143S 427-996Y, 740-304S 897-418S, 240-683S, 894-357S 240-974Y, 730-540S, 296-143T 889-204S, 285-304T, 737-886S 910-199S, 302-805Y, 420-204T 631-951T, 242-194S, 356-938S 361-942S, 238-100Y, 790-215K

743-461S, 239-062Y

E OF FLORIDA)

RICHARD P. BRINKER

Jerk Circuit Couft



Order Granting Motions To Suppress And Exclude

THIS CAUSE came on to be heard on the Defendants' Motions to Suppress and or Exclude the results of radar speed measuring devices with both the Defendants and the State presenting expert testimony and introducing exhibits to support their respective postions.

At the outset, Messrs Michael Lederbery and Paul Tunis for the Public Defender's officer and Mr. Ken Drucker for the State Attorney's office are to be commended for affording the Court an opportunity to truly be informed of the issues in this complex case of first impression, without the necessity of hurdling technical obstacles since all parties have agreed to waive most legal niceties in the search for reasonable answers to the questions involved. Although there have been a few challenges to radar readings in other courts, I say case of first impression because, as far as has been determined, this is the first time that any court has been presented so much testimony and so many exhibits from so many highly qualified experts summoned form all parts of the country. This is undoubtedly due to the fact that no single defendant can afford the tremendous cost in money and time to produce such a defense to a speeding charge.

EXHIBIT "A" Page 1

The Court has heard over two thousand pages of testimony and arguments, and has also examined thirty-three exhibits presented by highly trained and experienced specialists in the fields of mathematics, electrical engineering, and the design, construction and testing of radar devices. Of course, the various and many times diverse opinions of these renowned experts must be tempered by their respective interests in the results of this hearing.

At this point, let us understand that this hearing has dealt only with radar used by police as speed measuring devices in its present mode. There has been no argument with the Doppler system itself, but only as to its use by the current units. Although not having any real bearing on the questions before the court except, perhaps, to emphasize the arguments herein, there has been an apparent belief throughout this hearing that these devices can and should be improved to the extent that they are accurate and identification of the target vehicles can be readily made, under any conditions. Undoubtedly, the manufacturers with their scientific and financial resources can accomplish this in the very near future. The prime inhibition against such success is their quoted awarness that the Purchasing Agents at all levels of the government seem to place economy ahead of quality. If this is true, then it is a disservice to the motoring public, and can place the courts in an untenable postion. As the court said in Wisconsin v. Hanson case 76-061, 1978, "For the average law abiding American citizen, minor traffic offenses constitute the only contact such a person will have with the law enforcement and judicial system. Public confidence rests upon the fairness of such proceedings...fairness dictates that contested prosecutions are conducted according to meaningful standards, which insure the instrument's accuracy. Although the Court there referred to certain guidelines, I feel it is equally applicable to the use of inadequate specifications for the evidentiary speed measuring unit.

With respect to the desire for economy, we should refer to the testimony of Mr. Sargent, a manufacture's official, who disclosed that in large quanity purchases, they were able to reduce the single purchase price of \$2,500 per unit to \$375 per unit. Without questioning what may seem to be a strange profit structure, it would behoove us to establish a central purchasing office on the state level for radar units so that advantage EXHIBIT "A" Page 2

can be taken of such substantial reductions. The total number of units required could be determined by the requisition from the various lower governmental entities who would then pay for their share at the dicsount price. Thus the savings would, at least in part, offset the increased cost of the improved product. In line with this procedure, I would then urge such agency to retain the services of independant, highly skilled radar engineers to establish sufficently high standards of specifications so that accuracy of speed readings and exact identification of the target vehicle will be assured under any conditons.

I recognize that many millions of dollars in revenue are involved in "speeding" fines but let it be understood once and for all, the function of the traffic court is to convict the guilty, acquit the innocent, and improve traffic safety but not to be merely an arm of any revenue collection office. At the same time, if the errors alleged by the opponents of radar do exist, then one must wonder - What percentage of these millions of dollars has been collected from erroneously convicted defendants? - How many of these defendants have suffered the additional penalties of extremely higher insurance rates, and the unnecessary compiling of points with the consequent loss of drivers' licenses and perhaps jobs?

While not pertaining to the reliability of radar, it is incumbent upon the Court to refer to the part of the testimony which raises the spectre of radiation within the police vehicles. It is conceded that the amounts involved are within government safety limits, however, we must take notice that such limits have been wrong in other areas and unfortunately the effects are sometimes not observed until the next generation. My concern is further enhanced by the statement of the expert witness, Dr. Nichols, that there is an ongoing investigation of the problem.

Without repeating any of the voluminous testimony, suffice it to say that it contained indepth studies of practically all of the errors alledged to be inherent in varying degree in the vast majority of radar units in present usage. Described therein were the Cosine error; Batching error; Panning and Scanning erros; Shadowing error; errors due to outside interferences such as billboards, overpasses, passing C.B. radios and many other EXHIBIT "A" Page 3

similar causes; errors due to inside interferences such as heater and airconditoning fans, and police radios etc. errors due to improper mounting of the radar unit; errors due to heat build up; errors due to power surge by shutting off and turning on the radar at the last minute to avoid radar detecting devices; errors due to the auto lock system; errors due to reliance on the auto alarm system errors due to mirror switch aiming; and errors in the identification of target vehicles due to modern day traffic patterns and the mixture of sizes of vehicles and varied materials in their construction. Admittedly more of these errors pertain to radar in the moving mode than in the stationary mode. Certainly, some of these problems are minimal in degree but their potential has been attested to not only in scientific theory but many have been preceived in actual tests by the witnesses. The State's witnesses have denied these problems but in doing so have expressed a reliance on adequately trained officers recognizing same and not issuing tickets. However, the defense witness, Dr. Nichols, whose expertise and objectivity have been conceded by Mr. Drucker, has prescribed an intensive course of training in both classroom and in the field with written examinations for proof of qualification, conducted by an independent, highly skilled radar operator and not by a manufacturer's agent or his students. Such a progran has not apparently been pursued. Even with this type of curriculum, Dr. Nichols seems to imply that there would only be a lessening of the problems.

All of this resolves itself into one main issue, to wit: the reliability of radar speed measuring devices as used today.

Based upon all of the testimony, exhibits, and argument of counsel, I find that the reliabilty of the radar speed measuring devices as used in their present modes and particularly in these cases, has not been established beyond and to the exclusion of every reasonable doubt and it is therefore.

ORDERED AND ADJUDGED that the Motions to Suppress and or Exclude herein be and they are hereby granted.

DONE AND ORDERED in Miami, Florida, this 7th day of May, 1979.

JULGE ALFRED (FRED) NESBITT COUNTY COURT JUDGE

EXHIBIT "A" Page 4

IN THE COUNTY COURT IN AND FOR DADE COUNTY FLORIDA

The State of Florida, Plaintiff,

v

Ana Aquilera, (and consolidated cases)
Defendant.



496-904R, 644-372P, 332-088Y 725-391S, **622**-863S, 829-297X 132-781Y, 956-402X, 383-145T 634-395S, 123-764S, 233-748S 360-809S, 892-382's, 340-269S 230-297Y, 433-375Y, 257-431S 696-977S, 357-500S, 640-416S 115-325S, 250-708S, 429-646Y 647-109X, 163-947Y, 430-798Y 628-352T, 656-725X, 868-898R 160-543Y, 924-944S, 339-214S 649-601X, 713-798S, 381-575T 721-546S, 628-238T, 327-753S 027-343Y 922-484S, 214-466P 715-593S, 724-088S, 159-266Y 630-823S, 922-147X, 164-103Y 924-561S, 274-986S, 337-364Y 888-320S, 296-236T, 894-270S 742-143S 427-996Y, 740-304S 897-418S, 240-683S, 894-357S 240-974Y, 730-540S, 296-143T 889-204S, 285-304T, 737-886S 910-199S, 302-805Y, 420-204T 631-951T, 242-194S, 356-938S 361-942S, 238-100Y, 790-215K

743-461S, 239-062Y

Case Nos: 711-101S, 309-104S, 711-307S

ORDER AMENDING ORDER GRANTING MOTION TO SUPPRESS AND OR EXCLUDE

This Court amends the within order by adding the following words: "nor has it met the test of reasonable scientific certainty" after the words "exclusion of every reasonable doubt", in the last paragraph of the body in the opinion.

DONE AND ORDERED in Miami, Florida, this 8th day of May, 1979.

JUDGE ALFRED (FRED) NESBITT COUNTY COURT JUDGE

Exhibit 3 Page 1

APPENDIX 4

PLUG - IN LEGAL FORMS

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Sample W-4 Lawsuit with Brief in Support

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF _____

(Employee's name) Plaintiff	
	Civil Action No.
v	under 28 U.S.C. 1331
(Employer's name) Defendant	Complaint for damages and deprivaton of civil rights.
Comes now the Plaintiff to compel damages of law and fact:	from the defendant on the following grounds
I	
That Defendant did take from Plaintiff's wages a	n unlawful amount of withholding taxes.
II	
That Defendant was apprised of this error, give the compliance with Plaintiff's request.	en a proper W-4 exempt form, and requested
III That citations of law were offered to Defendant for consideration and the same were rejected.	or his or her counsel, attorney and associates
IV	
That Defendant, has therefore, been properly no assumed unlawful jurisdiction over the Plaintiff procedure of one (name of agent) of the Internal der 'color of law.'	's property on the assumption and unlawful
v	
Plaintiff petitions the court to order the following 1. Punitive damages of \$100,000; 2. Actual and compensatory damages of \$15,00	00;
3. An injunction against further interference tions with the IRS from Plaintiff's employe5. For such other and further relief as this Co	er; and
o. I of buon outer and rather rener as und co	att may doom just and proper.
Date:	Respectfully submitted,
	Attorney pro per
	(Address)

Brief

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF _____

(Employee's name)	Civil Action No.
Plaintiff	under 28 U.S.C. 1331
v	Brief in support of
	Complaint for damages,
(Employer's name)	and deprivaiton of
Defendant	Civil Rights.

The Plaintiff offers the following brief in support of his or her contention that damages are due the Plaintiff:

I

That Defendant did take from Plaintiff's wages an unlawful amount of withholding taxes.

- 1.1 The statue requires that an employee file a W-4 as an authority to withhold taxes. Plaintiff filed a W-4 exempt because he or she has established that there was no tax liability from the previous tax year and did not expect to have any tax liability this year (19____).
- 1.2 The Defendant unlawfully assumed authority over the Plaintiff's withholding at the whim of an IRS agent's directive. The Defendant has invalidated the Plaintiff's W-4 exempt and has unlawfully withheld wages.
- 1.3 The Plaintiff cites the following section of the IRS Code which is in contention with this unlawful procedure:
 - (26 U.S.C. 3402 (n)) "Notwithstanding any other provision of this section, an employer shall not be required to deduct and withhold any tax under this chapter upon a payment of wages to an employee if there is in effect, with respect to wages such payment a withholding exemption certificate....furnished to the employer by the employee certifying that the employee...incurred no liability for income tax imposed under subtitle A for his preceding taxable year and ...anticipates that he will incur no liability for income tax imposed under subtitle A for the current taxable year."
- 1.4 "Not withstanding any other provision" is spelled out plainly and is incontravertable direction to employers and prohibition to IRS agents not to infringe to the contrary: Nor does Chapter 19, page 72 of Publication number 334 authorize the employer to withhold contrary to the employees W-4 certificate.

Liability for tax withheld: "You are required by law to deduct and withhold income tax from salaries and wages of your employees, and you are libel for the full amount of the correct tax."

1.5 The Court will kindly take note that the only authority an employer has to withhold is under 26 U.S.C. 3402 — not withstanding any other provisons.

1.6 Chapter 19, page 72 of Publication number 334 specifies in fact that an employer must withhold exactly according to what the employee authorizes. If for example, the employee specifies 4 deductions and the employer withholds 0, the employer is libel. It does not give an employer the authority by his or her own discretion or by directives from administrations and agents of the IRS to change the W-4 authority submitted by the employee. Any contention about tax liability is strictly between the taxpayer and the IRS. This excludes the employer.

Π

That Defendant was appraised of this error, given a proper W-4 exempt and requested to comply with the Plaintiff's request.

2.1 The Plaintiff gave the Defendant a letter as to the authorities in section I of this brief. This letter gave authorities as to the law, and total absolvement of the Defendant's implication in the Plaintiff's tax liability. See Exhibit "A".

III

That citations of law were offered to Defendant for himself or herself and his or her counsels, attorneys and associates consideration and that the same were rejected.

3.1 The Court will kindly take judicial notice of the Exhibit "A", that it was sent to employer Defendant's legal representative and associates as follows:

1	
2	
3.	

That defendant has therefore, been properly notified to perform according to law and has assumed unlawful jurisdiction over Plaintiff's property.

4.1 Plaintiff avers that this is an unlawful act under 'color of law' and therefore a violation of his or her civil rights.

"Every person who, under color, of any statute, ordinance, regulation, custom or usage of any state or territory subjects or causes to be subjected any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress." 42 U.S.C. 1983.

"If two or more persons in any state or territory conspire to prevent, by force, intimidation — any person — from discharging any duties thereof — the object of such conspiracy, whereby another is injured in his person or property, or deprived of having and exercising any right or privilege of a citizen...may have an action for the recovery of damages, occasioned by such injury or deprivation — against any one or more of the conspirators." 42 U.S.C. 1985.

4.3 The Constitution is a grant of power to the federal government and no such power was given to give employers jurisdiction over the Plaintiff's wages, property or person through government agencies notwithstanding any of the protective laws civil or criminal to duplicate or confirm such as 18 U.S.C. 241, 242, or 42 U.S.C. 1983 or 1985.

v

The plaintiff has suffered the direct loss of wages as evidenced by the copy of the check stub; actual and compensatory damages as a result of loss of wages, resulting in anxiety, cost, time arbitration of constitutional and civil abuse, ill will and feelings infringed upon by the Defendant and incalcuable damage to freedoms.

Plaintiff therefore petitions the court to order the following relief:

- 1. Punitive damages of \$100,000;
- 2. Actual and compensatory damages of \$15,000;
- 3. An injunction against further interference and erroneous confiscation of Plaintiff's property.
- 4. That all further interference with the Plaintiff's arguments and contentions with the IRS be without interference from Employer Defendant; and
 - 5. For such other and further relief as this Court may deem just and proper.

(Date)	Respectfully submitted,
	Attorney pro per
	(Address)
CERTIFICATE OF	F MAILING
I hereby certify that I have this day of and correct copy of the above and foregoing Mer and deprivation of rights by depositing the same following:	morandum of Law, Complaint for damages

NOTICE and SERVICE of a COMMON-LAW LIEN

AUTHORITIES Black's Law Dictionary COMMON-LAW LIEN: One known to or granted by the common law, as distinguished from statutory, equitable, and maritim liens; also one arising by implication of law, as distinguished from one created by the agreement of parties. The Menominie, D.C. Minn., 36 F 197; Tobacco Warehouse Co. v Trustee 117 Ky. 478, 78 S.W. 413, 64 L.R.A. 219. It is a right extended to a person to retain that which is in his possession belonging to another until the demand or charge of the person in possession is paid or satisfied. Whiteside v Rocky Mountain Fuel Co., C.C.A. Colo., 101 F. 2d 765, 769; Goldwater v Mendelson, 8 N.Y.S. 627, 629, 170 Misc. 422.
STATE of
COUNTY of ss
Demandant(s),
vs.
Respondant(s)
NOTICE and DEMAND
NOTICE IS HEREBY GIVEN by filing of a Common-Law lien to enable the Demandant to secure money damages and execise his Civil and Constitutional Right. The property described below is hereby subject to prosecution to satisfy judgement(some the neglect, refusal or failure of the Respondant to demand the Sheriff to convene a Common Law Court within ninety (90) da from the date of the filing of this instrument will be deemed to be "prima-facie" evidence of an admission of "waiver to all his (their) rights to the property described below. Public employees that attempt to modify, circumvent or negate this lies shall be deemed common law outlaws and felons or may be prosecuted (Title 42 USC Sec. 1986).
MEMORANDUM of LAW Common-Law Liens at law supercede mortgages and equity liens, Drummond Carriage Co. v Mills (1878) 71N.W. 99; Hewitt v Williams, 47 La. Ann. 742, 17 So. 269; Carr v Dail, 19 S.E. 235; McMahan v Ludin; 58 N.W. 827, and may be satisfied only when a Court of Common Law [twelve (12) good men and true] is called to convene pursuant to order of the elected Sheriff under Amendment 7 Bill of Rights. Such Common-Law Court forbids the presence, participation or presiding of any judge or lawyer, or practice of equity law. The ruling of the U.S. Supreme Court in Rich v Braxton, 158 US375 specifically forbids judges from invoking equity jurisdiction to remove common-law liens or similar "Clouds on Title". Further, even if a perpondrance of evidence displays the lien to be void or voidable, the equity court still may not proceed until the moving party has proven that he ask for and comes "to equity" with "clean hands". Trice v Comstock, 57 C.C.A. 646; West v Washington, App. Div. 460, 138 NY Supp, 230. Any Offical who attempts to modify or remove this common law lien is fully liable for damages pursuant to the mandatory rulings of the U.S. Supreme Court in Butz v Economu, 478 US 478,98 S.Ct. 2894; Bell v Hood, 327 US 678; Belknap v Schild, 161 US 10; U.S. v Lee, 106 US196; Bivens v 6 Unknown Agems, 400 US 388; Halperin v Nixon, 1979. ——————————————————————————————————
This NOTICE of COMMON—LAW LIEN shall be valid notwithstanding any other provision of statute or rule regarding the form or content of a "notice of lien", nor shall it be dischargable for 100 years, nor shall it be extinguishable due to my death whether accidently or purposely, nor dischargably by my heirs, assign, or executors, except by a Common Law Court.
Demandant(s) claims from the Respondant(s) Sign and Sealed;
the sum of \$
Subscribed and sworn to before me, a Notary Public, for and in the State of, County of, on this day of, 19

AFFIDAVIT

FIRST BEING DULY SWORN UPON OATH, DOES DEPOSE
AND SAY: That he is a citizen of the United States and a citizen of the State of
and has never "waived" willfully his rights, privileges and immunities guaranteed to citizens of said sovereign enities;
That Affiant's Constitutional and Civil Rights are now and have been in the past repeatedly iolated by malicious and illegal acts of;
who has/have conspired to and has/have denied the Affiant his Constitutional Rights; and, further in llegal conspiracy has/have and does/do prevent the Affiant from "due process" and/or "access to the courts" of justice for "redress" of his grievances or enforcement of his claims under the law.
That Affiant must prior to his exercise of his rights under the 2nd Amendment seek redress by way of 'common law liens' to protect his claims, both pending in court as well as claims yet to be filed, as a protection against the acts of these adversaries who have been described by the Courts as Pettifogging Shysters'
"This combination of epithets every lawyer and citizen knows belongs to none but unscrupulous practitioners who disgrace their profession by doing mean work, and resort to sharp practice to do it." Bailey v Kalamazoo Pub. Co.,40 Mich 251
That despite repeated legal demands upon Public Officals to obey their oaths and protect the rights of the Affiant, the above named, together with quasi-Public Officals, have instead condoned, participated and otherwise aided the "Shysters" decribed hereinabove. By law these Officals/quasi-Public Officals no onger are loyal to or represent our Government and lay themselves open to personal liability and common aw liens pursuant to Brookfield Construction Co., Inc. v Stuart, (1964) 234 F. Supp. 94, 99 (U.S.D.C.) where the Court ruled that:[an] "Officer who acts in violation of the Constitution ceases to represent the government."; and Youngston Sheet and Tube Co. v Sawyer (1952), 343, U.S. 579 where the Court ruled: "We subject ourselves to the rulers only if under the rules."
AND FURTHER AFFIANT SAITH NOT.
AFLANT
Subscribed and sworn to before me, a Notary Public, for and in the State of, County of,
on this day of 19

NOTICE and SERVICE of a WRIT of ATTACHMENT AUTHORITIES Black's Law Dictionary COMMON-LAW LIEN: One known to or granted by the common law, as distinguished from statutory, equitable, and maritime

117 Ky	. 478, 78 S.W. 413, 64 L.R.A. 219. It is a	right extended to	o a person to retain that which is u	i his poss	: The Menominie, D.C. Minn., 36 F 197; Tobacco Wa session helonging to another until the demand or charge of er v Mendelson, 8 N.Y.S. 627, 629, 170 Misc. 422.	rehouse Co. v Trustee, the person in possession
STA	TE of					
COU PAR	UNTY } of		ss			
	vs.		Demandant(s),			
			Respondant(s)			
TO						
NO	TICE IS HEREBY GIV	VEN that	the Respondant(s)	has/	have one or more of the following	ng assets:
	Safe Deposit Box(s), Stocks Retainer our possession.	□ Bor	ecking Account(s) nds muneration		Savings Account(s) Time Deposits Salaries ommon law and/or of Title 42 U	ISC Con 1004
action the common Correction be a	on. You shall not releas Common Law Court of Imon law. The neglect Inmon Law Court with	se any of toonvened in (90) d	the above funds an by the sheriff und or failure of the ays from the date	d/or ler th Respo of th	security for the Demandant documents until the above action in right secured to the demandation and the Sheriff of the filing and service of this instance of "waiver" to all his (their)	on is settled in ant under the to convene a strument will
More 17 Sc U.S. on the not p 57 C comme Supr V Le	gages and Equity Liens, D. 269; Carr v dail, 19 S.E. 375 specifically forbids just title". Further, even if a proceed until the moving part. C.A. 646; West v Washimon law lien in the form of the me Court in Butz v Econome, 106 US 196; Bivens v 6 U	Prummond (235; McM udges from prepondera (194 has prove to 195 has provents to 195 has pro	Carriage Co. v Mills, lahan v Lundin, 58 N invoking Equity Jurience of evidence display for that he asks for and to. Div. 460, 138 NY Suptachment is fully liable S 478, 98 S.Ct. 2894; Egents, 400 US 388; Halpe and the control of th	(1878 .W. 82 salictions the li- comes op 230 e for d dell v	ther form of Common-Law Lien) 71 N.W. 99; Hewitt v Williams, 42 27. The U.S. Supreme Court in Rich on to remove common law liens or lien to be void or voidable, the Equity of to Equity' with "clean hands". Trice Any offical who attempts to modify lamages pursuant to the mandatory ruli Hood, 327 US 678; Belknap v Schild, 1 Nixon, 1979US	7 La. Ann.742, v Braxton, 158 similar "cloud Court still shall e v Comstock, or remove this ings of the U.S. 61 US 10; U.S.
· · - · · - ·						
	eandant(s) claims from the R	•			Sign and Sealed;	
the	Sum of \$	of The United State	<u>s</u>			(L.S.)
Subs	cribed and sworn to bef	fore me s	,			
	of	•	•			
	is day of					
	Commission Expires					
	•				Notary Public	

ANATOMY OF FEDERAL CIVIL TRIAL

Summons - Rule 4*
Complaint - Rule 7(a), 8
Answer - Rule 7(a), 8
Counter-Claim - Rule 13
Reply - Rule 7 (a), 8, 13

Motion to Dismiss (motion for judgment on the pleadings) -Rule 12

Memorandum of Points and Authorities in Support of Motion to Dismiss (motion for judgment on the pleading). Rule 12

Memorandum in Opposition to Motion to Dismiss

Motion for Summary Judgment - Rule 56

Memorandum of Points and Authorities in Support of Motion for Summary Judgment - Rule $5\,$

Statement of Material Facts About Which There Is No Genuine Issue of Fact - Rule 56

Affidavit in Support of Motion for Summary Judgment - Rule 56

Memorandum in Opposition to Motion for Summary Judgment -Rule 56 Statement of Material Facts About Which there is a Genuine Dispute -

Affidavit in Opposition to Motion for Summary Judgment - Rule 56

Objections to Magistrate's Report

Interrogatories - Rule 33

Objections to Interrogatories - Rule 33

Answers to Interrogatories - Rule 33

Notice of Deposition Upon Oral Examination - Rule 30

Subpoena - Rule 45

Subpoena Duces Tecum - Rule 45

Motion for Protective Order - Rule 26(c)

Motion for Production of Documents and Things - Rule 34

Pretrial Statement (Local Rules)

Request for Instructions to Jury - Rule 51

Motion for a Directed Verdict - Rule 51(a)

Motion for Judgment Notwithstanding the Verdict - Rule 50(b)

Motion for Vacation or Amendment of Order - Rule 59(e)

Motion for New Trial - Rule 59

Notice of Appeal - Rule 72-76

Motion for Relief From Judgment - Rule 60(b)

^{*}Rule numbers refer to Federal Rules of Civil Procedure which may change from time to time or not be followed. Much of the above is procedurally hostile to the principles of liberty and justice, true jury function, etc.

Elements of a Complaint

Court
Caption
Jurisdiction (not necessary in state common law action)
Gravamen
Support
Constitution
Equity (if equitable relief is sought)
Causation
Prayer (equity) or Ad Damnum (damages)
Signature
Jurat
Verification (if preliminary injunction is sought)

Basic Anti-Bureaucratic Complaint (Federal)

		DIVISION
-	, an individual,	
(address)		
	•	CIVIL ACTION NO.
(city, state, zip)		
ı	Plaintiff,	COMPLAINT (OR)
v		COMPLAINT SEEKING INJUNCTION
•		(OR)
	, an individual,	COMPLAINT SEEKING
	(or agency),	INJUNCTIVE AND
(address)		DECLARATORY RELIEF
		(OR)
(city, state, zip)		COMPLAINT SEEKING AN
]	Defendant.	ORDER IN THE NATURE
1. Plaintiff relie (other Statuto	s on Title 28, United S ory jurisdiction), Un	ited States Code, sections, and
Plaintiff relie (other Statutone amount in cont	s on Title 28, United 8 ory jurisdiction), Un croversy is in excess of	States Code, sections 1331, 1361, 2201,2202, and Titited States Code, sections, and
(other Statutone amount in controlly when jurisdiction	s on Title 28, United 8 ory jurisdiction), Un croversy is in excess on is based on 28 USC	States Code, sections 1331, 1361, 2201,2202, and Titited States Code, sections, and of \$10,000. exclusive of interests and costs. (Need 1331 and 28 USC 1332.)
1. Plaintiff relie (other Statute the amount in contaily when jurisdiction 2. Plaintiff is a	s on Title 28, United 8 ory jurisdiction), Un croversy is in excess on is based on 28 USC resident of the State of	States Code, sections 1331, 1361, 2201,2202, and Titited States Code, sections, and, and, and, and 28 USC 1332.)
1. Plaintiff relie (other Statute the amount in contaily when jurisdiction 2. Plaintiff is a	s on Title 28, United 8 ory jurisdiction), Un croversy is in excess on is based on 28 USC resident of the State of the County of	States Code, sections 1331, 1361, 2201,2202, and Titited States Code, sections, and of \$10,000. exclusive of interests and costs. (Need 1331 and 28 USC 1332.) of, and resides at(address)
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1. Plaintiff relie (other Statute) the amount in control when jurisdiction 2. Plaintiff is a, in, here (ager	s on Title 28, United 8 ory jurisdiction), Un croversy is in excess on is based on 28 USC resident of the State of the County of inafter called (last	States Code, sections 1331, 1361, 2201,2202, and Titited States Code, sections, and
1. Plaintiff relie (other Statute the amount in control when jurisdiction 2. Plaintiff is a, in, here (ager 3. On or about (list objectionable control of the control of	s on Title 28, United 8 ory jurisdiction), Un croversy is in excess on is based on 28 USC resident of the State of the County of inafter called (last ncy) , Dec	States Code, sections 1331, 1361, 2201,2202, and Titited States Code, sections, and
1. Plaintiff relie (other Statute the amount in control when jurisdiction 2. Plaintiff is a, in, here (ager 3. On or about (list objectionable control of the control of	s on Title 28, United 8 ory jurisdiction), Un croversy is in excess on is based on 28 USC resident of the State of the County of inafter called (last ncy) , Dec	States Code, sections 1331, 1361, 2201,2202, and Titited States Code, sections, and
1. Plaintiff relie (other Statute) ne amount in contuity when jurisdiction 2. Plaintiff is a	s on Title 28, United 8 ory jurisdiction), Un croversy is in excess on is based on 28 USC resident of the State of the County of inafter called (last ncy) , Dec	States Code, sections 1331, 1361, 2201,2202, and Titited States Code, sections, and
1. Plaintiff relie (other Statute the amount in control when jurisdiction 2. Plaintiff is a, in, here (ager 3. On or about (list objectionable control of the control of	s on Title 28, United 8 ory jurisdiction) , Un croversy is in excess of on is based on 28 USC resident of the State of the County of	States Code, sections 1331, 1361, 2201,2202, and Titited States Code, sections, and of \$10,000. exclusive of interests and costs. (Need 1331 and 28 USC 1332.) of, and resides at(address) Defendant, t name), is the(title or postion) fendants did
1. Plaintiff relie (other Statute the amount in controlly when jurisdiction 2. Plaintiff is a, in, here (ager 3. On or about (list objectionable (include Federal) copy of the about	s on Title 28, United 8 ory jurisdiction , Un croversy is in excess of on is based on 28 USC resident of the State of the County of	States Code, sections 1331, 1361, 2201,2202, and Titited States Code, sections, and of \$10,000. exclusive of interests and costs. (Need 1331 and 28 USC 1332.) of, and resides at(address) Defendant, t name), is the(title or postion) fendants did
1. Plaintiff relie (other Statute the amount in continuous when jurisdiction 2. Plaintiff is a, in, here (ager 3. On or about (list objectionable (include Federal copy of the above feed and (include federal)	s on Title 28, United 8 ory jurisdiction) , Un croversy is in excess on is based on 28 USC resident of the State of the County of	States Code, sections 1331, 1361, 2201,2202, and Titited States Code, sections, and of \$10,000. exclusive of interests and costs. (Need 1331 and 28 USC 1332.) of, and resides at(address) Defendant, t name), is the(title or postion) fendants did
1. Plaintiff relie (other Statute the amount in controlly when jurisdiction 2. Plaintiff is a, in, here (ager 3. On or about (list objectionable (include Federal) copy of the about	s on Title 28, United 8 ory jurisdiction) , Un croversy is in excess on is based on 28 USC resident of the State of the County of	States Code, sections 1331, 1361, 2201,2202, and Titited States Code, sections, and of \$10,000. exclusive of interests and costs. (Need 1331 and 28 USC 1332.) of, and resides at(address) Defendant, t name), is the(title or postion) fendants did
1. Plaintiff relie (other Statute the amount in continuous when jurisdiction 2. Plaintiff is a, in, here (ager 3. On or about (list objectionable (include Federal copy of the above feed and (include federal)	s on Title 28, United 8 ory jurisdiction) , Un croversy is in excess on is based on 28 USC resident of the State of the County of	States Code, sections 1331, 1361, 2201,2202, and Titited States Code, sections, and of \$10,000. exclusive of interests and costs. (Need 1331 and 28 USC 1332.) of, and resides at(address) Defendant, t name), is the(title or postion) fendants did

C O N					
S T I	5. By the above act, omissions and wrongs, Defendants deprived Plaintiff and, if not enjoined by this Court, will continue to deprive Plaintiff of Plaintiff's rights as guaranteed by the Constitution of the United States in				
T U	(constitutional portion)				
T					
I O N	6. If Defendants are not enjoined, Plaintiff will suffer immediate and irreparable injury. Administrative remedies have been exhausted. Damages at law are inadequate. (If declaratory relief is sought, add: Plaintiff is entitled to declaratory relief as follows:				
\mathbf{c}	(state declaration of rule sought and reasons therefore, including confusion)				
A					
U	7. As a result of the above acts, omissions and wrongs, Plaintiff has suffered injuries and				
S A	has been denied rights, to wit:				
T					
O N	WHEREFORE, Plaintiff asks this Court to: 1. Enjoin Defendants from				
	to order or policy) and (order or policy)				
	conforms to				
	(constitutional or statutory citations) (document) 3. Grant any other relief this Court deems fitting, necessary and just.				
SI	Dated: (signature) Attorney pro per (name)				
S I G	(address)				
N A	(city, state, zip)				
T U R E					

State of County of				
VERIFICATION				
I,,Plaintiff, being of say that I am the Plaintiff in this action, that I have, and that the statem of my knowledge, information and belief.				
	(signature)			
worn to and subscribed to before me this, 19	(name)			
	(address)			
Notary Public	(city, state, zip)			
Plaintiff,				
v	SUMMONS			
Defendant.				
TO THE ABOVE NAMED DEFENDANT:				
You are hereby summoned and required to serve below, an answer to the COMPLAINT which is here the service of this SUMMONS upon you, exclusive of	by served upon you within 20 days after			
If you fail to answer this summons, within 20 day taken against you for the full relief demanded in the 0				
	(signature)			
Dated:	(name)			
	(address)			
	(city, state, zip)			

301

Motion - Short

C

Plaintiff,		, CIVIL ACTION NO			
v	MOTION TO (or) MOTION FOR				
Defendant.					
	moves this Court for an order				
Dated:	(signature)	Attorney pro per			
	(name)				
	(address)				
	(city, state, :	zip)			
	Motion – Long				
	(court name)				
Plaintiff,	CIVIL ACTION NO				
v	MOTION TO				
Defendant.	, MOTION FOR				
	, to move this Honorable Co	ourt for an Orde			
and in suppport of this mo	otion states:	;			
	Respectfully	submitted,			
	(signature) A	ttorney pro per			
Dated:	(name)				
	(address)				
	302 (city, state, z	(p)			

	(court name)			
Plaintiff,	CIVIL ACTION NO			
rianium,	MOTION (or)			
v	MOTION FOR INJUNCTION (or)			
	MOTION FOR INJUNCTION AND DECLARATORY RELIEF			
Defendant.	DECEMINATORY REPORT			
COMES NOW the Plaintiff to m	ove this Honorable Court for a preliminary injunction and			
support of this motion alleges:				
1. On or about	, Defendant did			
	ple acts of Defendant)			
(include Federal Register or Cod	le of Federal Regulations (CFR) and citations(s).)			
2. (administrative remedies, threats and actions of Defendants, and relevant				
	surrounding facts and circumstances and date of occurrence)			
3. By the above acts, omissions	and wrongs. Defendant deprived Plaintiff and , if not en-			
ained by this Court, will continue the Constitution of the United States 4. If Defendant is not enjoined dministrative remedies have be eclaratory relief is sought, add: P	and wrongs, Defendant deprived Plaintiff and , if not ento deprive Plaintiff of Plaintiff's rights as guaranteed by in			
4. If Defendant is not enjoined dministrative remedies have be eclaratory relief is sought, add: P (state declaration of rule) 5. As a result of the above act	to deprive Plaintiff of Plaintiff's rights as guaranteed by in			
4. If Defendant is not enjoined dministrative remedies have be eclaratory relief is sought, add: P (state declaration of rule 5. As a result of the above act has been denies rights, to wit:	to deprive Plaintiff of Plaintiff's rights as guaranteed by in			
4. If Defendant is not enjoined dministrative remedies have be eclaratory relief is sought, add: P (state declaration of rule 5. As a result of the above act has been denies rights, to wit:	to deprive Plaintiff of Plaintiff's rights as guaranteed by in			
oined by this Court, will continue the Constitution of the United States 4. If Defendant is not enjoined administrative remedies have be eclaratory relief is sought, add: P (state declaration of rule	to deprive Plaintiff of Plaintiff's rights as guaranteed by in			
4. If Defendant is not enjoined administrative remedies have be leclaratory relief is sought, add: P (state declaration of rule 5. As a result of the above act has been denies rights, to wit:	to deprive Plaintiff of Plaintiff's rights as guaranteed by sin			
4. If Defendant is not enjoined dministrative remedies have be eclaratory relief is sought, add: P (state declaration of rule 5. As a result of the above act has been denies rights, to wit:	to deprive Plaintiff of Plaintiff's rights as guaranteed by sin			

Temporary Restraining Order Motion (Feder				
				
	(court name)			
Plaintiff,	CIVIL ACTION NO.			
	MOTION FOR TEMPORARY			
v	RESTRAINING ORDER (or)			
Defendant.	MOTION FOR TEMPROARY RESTRAINII ORDER AND DECLARATORY RELIEF			
COMES NOW, the Plaintiff to	move this Honorable Court for a temporary restraining			
der, and in support to this motion, alleges:				
1. On or about	, Defendant did			
	nt) (include date, title and number of order or policy) of Federal Regualtions (CFR) and citations(s))			
	, , , , , , , , , , , , , , , , , , , ,			
(supporting facts, such as oral staremedies, threats and actions of Deand date of occurence) 3. By the above acts, omission joined by this Court, will continue	s and wrongs, Defendant deprived Plaintiff and, if not to deprive Plaintiff of Plaintiff's rights as guaranteed			
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Notice

		(court and name)
v	Plaintiff,	
	Defendant.	CHAIL ACRICON NO
TO:	(individual Defendant)	CIVIL ACTION NO.
10	(address)	_
-	(city, state, zip)	_
-		_
and _	(agency Defendant)	NOTICE
	(address)	
_	(city, state, zip)	_
19 ted the o'cloc the a at	ttached Plaintiff's Motork (a.m. or p.m.),	orable, Judge, presiding, gran on for a Temporary Restraining Order and set(time) (date) as the time and date of the hearing or a preliminary hearing, and Courtroom(number) as the place for said hearing.
Date	u	
		(signature) Attroney pro per
		(name)
		(address)
		(city, state, zip)

Plaintiff's Interrogatories

	(court and name)
Plaintiff,	CIVIL ACTION NO
v	
·	INTERROGATORIES (or)
	PLAINTIFF'S INTERROGATORIES
Defendant.	TO DEFENDANT
To:	
and address) Defendant(s) is required	address, or, if attorney enters an appearance, attorney name to submit verified answers to the following interrogatories ories are served with the complaint; 30 days if not)
•	, the times, dates and places are the times, dates and places in "refers to the Defendant(s) and agents and employees thereof.
1.	Totals to the Zolondam(s) and agond and ompleyees thereof.
2.	
3.	
4.	
etc.	
	(signature) Attorney pro per
Dated:	(name)
	(address)
	(city, state, zip)

Sample Complaint for Monetary Damages

against third party record-keepers who have violated one's rights by complying with one of the IRS's 2039 pocket summonses

State of	Court
County of	District
Plainitff,	
v	
Defendant.	CIVIL COMPLAINT NO.
PLAINTIFF COMPLAINS AND ALLEGES:	
1. That the cause of action herein sued up	pon was committed in
	 ived an IRS 2039 pocket ''summons'' on m the U.S. Treasury Department, Internal
Revenue Service in regard to the books and re	ecords of the Plaintiff (see Exhibit No. 1).
3. That Plaintiff is not indebted to the l	internal Revenue Service in any amount what

- 4. That the Internal Revenue Service filed no complaint against Plaintiff in any court.
- 5. That Plaintiff was not granted the right to a trial by jury as guaranteed by the U.S. Constitution. Seventh Amendment.
- 6. That the IRS's 2039 pocket "summons" did not issue from any court of competent jurisdiction.
 - 7. That the Internal Revenue Service has obtained no judgment against the Plaintiff.
- 8. That the Internal Revenue Service is not a court of competent jurisdiction within the judicial branch of government.
- 9. That the Internal Revenue Service is a department within the executive branch of the government.
- 10. That under the U.S. Constitution, which is the "Supreme Law of the Land," the executive branch of the government can exercise no judicial or legislative power whatsoever.
- 11. That the U.S. Constitution can only be changed by an amendment, as provided by Article V which is an express act of the people.
 - 12. That the Supreme Court cannot change the U.S. Constituton.
 - 13. That the Congress cannot change the U.S. Constitution.

soever.

- 14. That the aforesaid 2039 pocket "summons" is illegal, unconstitutional, immoral, oppressive, dictatorial, and a usurpation of power and authority.
- 15. That the Plaintiff appraised the Defendant of the illegality of said 2039 pocket "summons" and demanded that Defendant not honor it.
- 16. That Defendant did honor said 2039 pocket "summons" and did wilfully, wrongfully, intentionally and maliciously turn said books and records over to the Internal Revenue Service in violation of Plaintiff's constitutional rights as secured by the Fourth, Fifth and Seventh Amendments (see Exhibit 2).
- 17. That Defendant, did wilfully, wantonly and intentionally disregard and violate the law and the constitutional rights of the Plaintiff, and in flagrant violation of its fiduciary trust, did

deprive Plaintiff of his or her property and his or her rights without due process of law.

- 18. That the Internal Revenue Code's authorization of the 2039 pocket "summons" is unconstitutional and null and void and ineffective for any purpose.
- 19. That all persons are presemed to know the law; That all statutes are subject to the express and implied applicable provisions of the U.S. Constitution: That ignorance of the law excuses no one; That if any person acts under an unconstitutional statute, he does so at his or her own peril and must take the full consequences of his or her actions.
- 20. That the related U.S. Constitutional law was explained to the Defendant, and he therefore is without excuse for his or her actions.

WHEREFORE, I						
plus costs and disbu	ırsements.					
Dated:	_			(signature)	Attorney pro pe	r
				(name)		_
				(address)		_
	ſnu	mber 20 is op	tional]	(city, state,	zip)	

Sample Complaint for Monetary Damages

against third parties acquiescing to an IRS "notice of levy"

State of		
County of	_ In the	Court
Plaintiff,	,	
v		
Defendar	nt,	civil number —
PLAINTIFF COMPLAINS A	ND ALLEGES	:
		upon was committed in the City of
		, State of
		served by the Internal Revenue Service, a "Notic
of Levy'' on the bank deposi	ts of Plaintiff i	in the amount of \$ (see Exhibit no
1).		
3. That the Plaintiff is n	ot indebted to	the Internal Revenue Service in any amount wha
soever.		
4. That the Internal Re	evenue Service	e filed no complaint and summons or other lega
pleadings in any court.		
5. That Plaintiff did not	receive a trial	by jury as guaranteed by the Seventh Amendmer
of the US Constituton.		
6. That said "Notice of L	Levy'' did not is	ssue from any court of competent jurisdiction.
7. That the Internal Rev	venue Service	is not a court of competent jurisdiction within th
judicial branch of the govern	nment.	
9. That the Internal Re	evenue Service	e is a department within the executive branch
government.		
10. That under the U.S. (Constitution, w	hich is the Supreme Law of the Land, the executiv
branch of government can ex	xercise no judi	cial or legislative power whatsoever.
11. That the U.S. Consti	ituton can be o	changed only by amendment, an authentic and ex
press act of the people.		
12. That the Supreme Co	urt cannot cha	nge the U.S. Constitution.
13. That the Congress ca	nnot change th	e U.S. Constitution.
14. That the "Notice of I	Levy'' is illega	l, unconstitutonal, immoral, oppressive, dictatoria
and a usurpation of power as		•
15. That Plaintiff appris	sed Defendant	by its agents of the illegality of said "Notice of
Levy" and demanded that D		
		gal ''Notice of Levy'' and remove the sum of
	-	ll in violation of Plaintiff's constitutional rights.
	•	did willfully, wantonly, and intentionally disregard
The state of the s		onal rights of Plaintiff, and in a flagrant violaton o

fiduciary trust, did deprive plaintiff of his or her property without due process of law (see the Fifth Amendment to the U.S. Constitution).

- 18. That the operation of Chapter 63, section 6332, Internal Revenue Code, is completely unconstitutional, and is therefore null and void and ineffective for any purpose.
- 19. That all persons are presumed to know the law; that all statutes are subject to the express and implied applicable provisions of the U.S. Constitution; that ignorance of the law excuses no one; and that if any person acts under color of an unconstitutional statute, he or she does so at his or her own peril and must take the consequences of his or her actions.
- 20. That the Defendant's agents were reminded of governing constitutional law by Plaintiff, and therefore Defendant is without excuse for his or her actions.

WHEREFORE Plaintiff prays for judgment actual and general damages, and for \$ costs and disbursements incurred herein.	from Defendant in the amount of \$ punitive damages, together with interest,
Dated:	
	(signature)
	(name)
	(address)
	(city, state, zip)

[No. 15 & 20 are optional]

UNITED STATES DISTRICT COURT ______ DISTRICT OF ______ DIVISION _____, Plaintiff, v _____, Defendant.

v , Defendant.	
NOTICE OF PARTICULAR AV TOTAL DISCLAIMER OF UNLAWFUL EQ Statement of Facts	UITY JURISDICTION
Comes now who appears no other reason or purpose than to totally disclaim the court sitting in executive chancery, over my natural per and records, which are private, protected, and privileged dments and I,, so assert he further I,, will not be or participation in this unlawful chancery proceeding, who demand a court of law, neutral judge at law, and a 12 fact, on issue pleadings, and not so-called code pleading saries have a real cause of action against me, I, they file an action under 3 and 4, FRCP (Federal Rules cess of law. I,, demand a common law court, neutral judge at federal common law common law to decide both law and facts, from this mom Further be it know this court sitting in chancery, will not be arbitrarily hauled into a chancery court to whim of an unelected bureaucrat (executive department application issuing from the executive or administrative of CONCLUSION	e unlawful equity jurisdiction of this rson, and subject matter, (my books d under the Fourth and Fifth Amenere and now. drawn into conversation, argument, natsoever. I,, person jury, to decide both law and rs, or fact pleadings. If these adver, demand that Civil Procedure) and follow due protect federal common law a federal aw, and a 12 person jury at federal ent on. that I, show cause, for anything, at every t), by an unlawful equitable writ or
This court (sitting in executive chancery, under conforeign to our Constitution, operating on the principles of Congress suspended the gold standard from paper "make Federal Reserve Corporation) cannot compel or force of the deprived of any of all of my constitutional rights at succan I,, be held in content stitution and the Bill of Rights were suspended simulated House Joint Resolution 192 then I,, and now respectfully demand at supreme federal common conclusions of law. If the Constitution and Bill of Right, here and now assert them Should a chancellor or so-called judge in equity process at his or her own peril without any immunity form at law by the injured party. As is firmly established in Unknown Narcotics Agents, 403 US 388(1971), federal pebe redressed for damages with an action at law, by a equity decree by a chancellor, after being properly not yourself accordingly.	f House Joint Resolution 192 wherein honey" (largely borrowed from the me,, to appreme federal common law. Neither mpt for asserting them. If the Contaneously along with the passing of, assert my right to know it, non law such a finding of facts and its have not been suspended then I, and I do not waive any part of them. Seed any further whatsoever, he does n action at supreme federal common the landmark case of Bevins v Six rsonnel in their official capacity can person damaged due to an unlawful
	(signature)
311	(address) (city, state, zip)

APPENDIX 5

REFERRALS

In addition to the specific legal cases, books, articles and organizations mentioned in this book the following list of sources may be helpful. When seeking general information, an ordering list or catalog, a self-addressed, stamped envelope is recommened. The inclusion of any name of organization does not necessarily constitute a complete endorsement of any individual, activity, printed material or device.

CODES PRECEDE EACH ENTRY (DIVISIONS ARE APPROXIMATE)

- A. Tax Patriotism, legal or economic workshops, seminars, meetings, conventions or speakers bureaus
- B. Literature, position papers, audio or video tapes or newsletters
- C. Money, law or anti-special previlege activities or petitioning
- D. Social security opposition
- E. Money issue emphasis

В

AB

ABC

В

C

1. Ad Hoc Committee to Investigate the Grand Jury, 1434 West Alabama, Houston, Texas, 77006 (legal - impeachment activities).

AB 2. Americans for Constitutional Government, Box 1544 Billings, Montana, 59103.

AB 3. Arizona Caucus Club and the Golden Mean Society, Box 60, Mesa, Arizona, 85201.

4. Boston Tea Party, 1051 North Grand, Mesa, Arizona, 85201.

B 5. Center for the Defense of Free Enterprise, 1601 114th S.E., Suite 178, Bellevue, Washington, 98004.

AB 6. Citizens Against Taxation (C.A.T.) Box 2439, Ann Arbor, Michigan 48106 (founded by Miss L.J.).

ABC 7. Citizen's Bar Association, Box 10326, Cleveland, Ohio, 14410.

8. Citizen's Tax Council, Box 204, Soda Springs, Idaho, 83276.

B 9. Council for a Competitive Economy, 410 First Street, S.E. Washington, D.C. 20003 (dedicated to supporting a free competitive economy unhampered by regulation or special privilege legislation).

ABD 10. Crabtree Mint, Box C, 6022 Skyway, Paradise, California, 95969

11. Freedom books, Box 5303, Hamden, Connecticut, 06518.

D 12. Foundation for Ecomonic Education, Inc., Irvington-on Hudson, New York, 10533.

A 13. Jag, Dr. R.S. Jaggard, 10 E. Charles, Oelwein, Iowa, 50662.

AB 14. Justice Times and the From God With Love (F.G.W.L.) Rememberance Club, Box 562, Clinton, Arkansas, 72031

15. Laissez-Faire Books, 206 Mercer Street, New York, New York, 10012.

BD 16. Dr. Martin Lason, Box 15050, Phoenix, Arizona, 85060.

ABC 17. Libertarian Party National Headquarters, 2300 Wisconsin Avenue, N.W., Suite 201, Washington, D.C. 20007.

B 18. Little Guy, Box 2885, Fullerton, California, 92633.

AB 19. Live Free and Directions Newsletter, Box 743, Harvey, Illinois, 60426 (emergency preparedness information and training - Miss L.J. is Regional Director at large).

ABCE 20. Michigan Citizens Tax Caucus, E.J. May Real Estate and Income Tax Preparation, 28600 Gratiot Avenue, Roseville, Michigan 48066 (Freedom Filer Kits are currently \$10.00 each - Miss L.J. is M.C.T.C.'s Coordinator)

ABCE 21. Main Street Journal and Miracle on Main Street book, Spencer-Judd Publishers, Box 143, Sewanee, Tennessee, 37375.

E 22. Monetary Realists Society, Box 10744, St. Louis, Missouri, 63129.

ACD 23. Bob Muncaster, Slapout, Alabama, 36022.

B 24. National Taxpayers Legal Fund, 201 Massachusetts Avenue, N.E., Washington, D.C. 20002.

ABC 25. National Patriot Association, Patroit Bookstore and Patriot Cannon Newsletter, Box 17001, Greenville, South Carolina, 29606.

C 26. Price-Anderson Repeal Organization, Box 60274, Sunnyvale, California 94086 (for repeal of special interest energy legislation).

ABC 27. Second Amendment Foundation, 1601 114th S.E. Suite 157, Bellevue, Washington, 98004.

B 28. Society for Individual Liberty, Box 1147 Warminster, Pennsylvania, 18974.

B 29. Society for Libertarian Life, Box 4, Fullerton, California, 92632.

AB 30. Tax Facts Fifth Amendment Newsletter, 525 East Baseline Road, Mesa, Arizona, 85204.

ABCDE 31. United States Taxpayers Union (USTU), the Liberty Amendment and Yes on 23 Organization, Box 2386, El Cajon, Calfornia 92021 (they already have over one million petition signatures in support of repealing the income tax).

ABC 32. T.R.U.E. News and Victory Club, Box 424, Altadena, California, 91001.

AB 33. We the People, Box 2303, Cody, Wyoming, 82414.

ABCD 34. Your Heritage Protection Assocaiation (YHPR), 8769 Garden Grove Boulevard, Garden Grove, California 92644 (currently memebership is about 30,000).

LIMITED TIME OPPORTUNITY

	10.00	Sample pkg. of anti-bureaucratic "Conversation Pieces"		
	5.00	A "MUG SHOTS" photo album with 2 photos of Miss L.J.		
	5.00	A "Wanted Poster" of IRS Special Agent Fred Baldwin		
	12.00	An "IRS Anxieties" Jar (corked)		
	7.50	Pkg. of "dancing bears" stationery		
	1.50	Special cause of action "Writ" with gold seal Specify: Birthday Anniversary Thank You Body Attachment		
Cost				

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